

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS

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MINIMUM INTERNAL CONTROL STANDARDS FOREWORD

The following Missouri Minimum Internal Control Standards (MICS) have been developed by the Missouri Gaming Commission (MGC).

The MICS are designed to provide a basic framework for Class A Licensees in establishing their Internal Control System (ICS). It is recognized that individual Class A Licensee systems vary and that overall minimum standards cannot be designed to cover each individual system. It is the Class A Licensee's responsibility to ensure that its internal control system complies with these minimum standards. The Class A Licensee's ICS must be cross-referenced to the MICS. In all instances, the MICS supersede the Class A Licensee's Internal Control System. Any conflict between the MICS and the ICS shall be resolved in favor of the MICS.

The existence of manual and computerized systems also creates situations that may require variations in the ICS. Class A Licensees are responsible for establishing an ICS that meets these MICS regardless of whether operating in a manual or a computerized environment.

Internal auditors, financial statement auditors, compliance auditors, and employees of Class A Licensee operations are required to report violations of the Class A Licensee's ICS to management and to the MGC. Deviations that violate the ICS or the MICS may result in disciplinary actions.

Note: Chapter 9 of Title 11, Division 45, of the Code of State Regulations establishes standards for the submission and approval of Internal Controls. Class A licensees should review Chapter 9 to ensure that their ICS includes compliance with the requirements set forth in the Regulations.

Initial Approval of ICS by the Director

Each Class A Licensee is required to submit their initial ICS to the Director for approval and to have such system reported upon by the independent certified public accountants approved by the MGC.

Subsequent Changes to Class A Licensee's ICS

In accordance with 11 CSR 45-9 of the Missouri Gaming Commission Rules and Regulations, the holder of a Class A License shall submit to the Director any changes in the ICS. No such holder shall alter its ICS unless and until such changes are approved by the Director.

The General Manager and/or one individual designated by the General Manager shall be assigned the responsibility for submitting ICS changes to the MGC. A letter should be on file with the MGC and the MGC boat supervisor stating who this individual will be. If this individual changes, an updated letter shall be mailed to the MGC. If a submission is received from any other individual, it will be returned to the Class A Licensee.

Before Class A Licensees receive MGC approval for changes to the ICS for compliance with the MICS, the Class A Licensees shall comply with the following procedures for requesting approval of changes to the ICS.

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Definitions of Types of Changes to ICS

Each proposed change to the ICS shall be classified per category and each category shall be submitted under separate cover. The categories are Substantive, Administrative, Deviation from MICS, New Games, and Emergency, and are defined as follows:

Substantive would be a change to the ICS which affects the method of complying with a MICS.

Administrative would be a change to the ICS which is editorial, clarifies procedures or changes position descriptions or titles, but does not affect the MGC Adopted Rules and Regulations or MICS.

Deviation from MICS would be a separate request for approval to deviate from the MICS. Include a detailed explanation as to why it is necessary to deviate from a MICS and what the compensating internal controls will be.

Emergency would represent a change to the ICS that if not approved and implemented by a given date would negatively impact the internal controls or cause serious interruption to gaming activities. The emergency classification of changes to the ICS are expected to be rare. Changes required by the MGC shall be submitted immediately for approval.

New Games represents internal control changes needed for the Class A Licensee to operate a Commission approved game which was not previously included in the Class A Licensee's ICS.

Timing of Submission of Changes to ICS

Each Class A Licensee shall be permitted to submit requested Substantive, Administrative or Deviations from MICS to the ICS once each three months. Licensees shall be informed of the dates of submission. These requests for change shall be submitted to the MGC boat agent on duty and one copy mailed to the MGC Audit Manager, and must be postmarked no later than the seventh day of the month designated.

Changes designated as Emergency or required for a New Game may be submitted for approval at any time.

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Method of Submitting Changes to the ICS

1. Each request for changes shall contain redlined copies of the pages of the ICS proposed to be changed. The changes shall be accompanied by a completed cover letter requesting approval for the changes and the reason for the change. One redlined copy of the pages shall be delivered to the MGC boat supervisor and another copy mailed directly to the MGC Audit Manager.
2. If the addition or deletion of information on a page causes text to be moved from or to the next page, these pages must also be submitted.
3. Please ensure that all changes are proofread. Any mistakes to changed pages delay the process of approving the change.
4. Ensure that all Tables of Contents and Indexes are updated, if applicable.
5. A log must be kept for all ICS changes. At a minimum, this log should include the page number, revised date, effective date, and change number or, as an alternative, each page should include the revision and approval dates.
6. Any changes which are required to be made as a result of the compliance audit or independent certified public accounting firm's audits must be submitted at the next submission date following the issuance of the auditor's report.

MGC Approval Procedures

7. After receipt of the proposed changes, the MGC staff will read each change to determine that it is complete, carefully prepared, and that extensive comments are not necessary.
8. The MGC staff will proceed with a detailed review to determine compliance with the MGC Rules and Regulations and MICS and consistency with the overall ICS of the Class A Licensee.
 - a. When revised pages of a change are resubmitted via fax or Federal Express, do not include new changes to the ICS. If new changes are requested by you, these pages should be submitted as a new change at the next submission date with a separate cover letter; and
 - b. when changed pages are resubmitted after revisions only those pages that require additional revisions shall be resubmitted and the revision date on all pages of the change shall be updated to coincide with the re-submission date.

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9. When a change is approved, you will receive a letter of approval from the Director. The effective date will be stated in this letter. No changes shall be implemented until written approval is granted. Three clean copies of the revision must be submitted to the MGC Audit Manager and one copy to the MGC boat agent on duty prior to implementation of approved Internal Control revisions. Failure to comply with this provision will result in rescission of the revision.

If the above requirements are not followed, a request for an ICS change will be returned.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION A - GENERAL AND ADMINISTRATIVE

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION A - GENERAL AND ADMINISTRATIVE

General

1. In addition to complying with the MICS, Class A Licensees are required to comply with the Missouri Riverboat Gambling Act (Sections 313.800 through 313.850, RSMo.) and Missouri Gaming Commission Rules And Regulations (11 CSR 45).
2. All manual procedures and forms, as well as computerized procedures and forms, if applicable, shall be described throughout the ICS.
3. In addition to written procedures, flowcharts (although not required) may be included in the ICS. Flowcharts shall mirror the written procedures; however, if there is a difference noted, the written procedures shall be the procedures followed.
4. These MICS include general names for positions and forms. The Class A Licensee's ICS shall include specific titles and form names.
5. When the term "non-gaming employee" is used throughout these MICS, an approved "non-gaming employee" shall be a member of the accounting, food and beverage, valets, maintenance, housekeeping, marine operations and gift shop departments, and other personnel as determined by the MGC.
6. The lowest level of employee with the authority for that duty should be listed in the MGC procedures. Employees with higher authority within the same department may perform these duties, except where specifically noted in the ICS. When a higher level employee performs the duties of a lower level employee, he/she may not then perform verification of his/her own work.
7. Sensitive areas are those areas that management or the MGC considers sensitive to the Class A Licensee's operation and, therefore, require strict control over access (i.e., pits, count rooms, cages, surveillance rooms, vaults, card and dice storage).
8. The ICS shall include:
 - a. organizational charts for the Class A Licensee, from the Board of Directors (or equivalent) on down and for all gaming related departments including live games, electronic gaming devices, drop and count team participants, casino cashiering and credit, internal audit, casino accounting, surveillance, security, purchasing and contract administration, admissions and management information system; and
 - b. shall be in a format directly referencible to the MICS.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION A - GENERAL AND ADMINISTRATIVE

9. A detailed description of each position shown on the organizational charts which includes:
 - a. duties and responsibilities;
 - b. immediate supervisor;
 - c. signatory ability, including alternate procedures in cases in which the required signatory is unable to perform his duty; and
 - d. access to sensitive assets and areas.
10. Employees shall receive training regarding the Missouri Riverboat Gambling Act, Missouri Gaming Commission Rules And Regulations, Class A Licensee's ICS and procedures in a brief outline or general description. Each employer shall ensure that employees, prior to performing the functions/duties of their jobs, are properly trained as to the applicable statutes, regulations and ICS that deal with their specific job functions. A current copy of the Class A licensee's ICS shall be accessible to all employees.
11. Class A licensee's Board of Directors or officers/executives shall not have unaccompanied access to sensitive areas. If a reason exists for such person or persons to access a sensitive area, the MGC boat supervisor/agent must be notified and give permission prior to access. Security must accompany such person or persons while in a sensitive area. An MGC agent will accompany such person or persons into the surveillance room.
12. All occupational licensees except surveillance personnel shall, at all times while performing the functions of their positions, display a valid, riverboat-issued casino access badge and commission-issued occupational license badge that is readily identifiable.
13. Describe procedures, including chain of command, for resolution of patron complaints.
14. Class A licensees will be required to have a Key Person or Level I on call anytime a Key Person or Level I is not on the property. The name and contact number of the person(s) on call shall be available to the boat agent on duty by contacting Security Dispatch.

Management Information Systems (MIS)

15. The ICS shall include a description of all gaming computer systems used or computer systems that interface with gaming computer systems that track, control or monitor gaming activity, ensuring that procedures are established to:
 - a. control the ability to access computer programs and equipment at each level (key access, time-out restrictions, passwords);
 - b. update or change information (passwords, etc.);
 - c. back-up files;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION A - GENERAL AND ADMINISTRATIVE

- d. protect files (off-site storage of back-up files);
- e. limit access to computer software and equipment (restricted access, locked doors);
- f. test program changes or implementation of new or upgraded hardware and software;
- g. submit and obtain MGC approval of proposed changes to the computer monitoring system (11 CSR 45-9.050);
- h. compare computer generated information affecting gaming tax revenues through physical count, management analysis, and other methods;
- i. ensure that maintenance of the computerized slot monitoring system data files is performed by a department independent of the slot department. Alternatively, maintenance may be performed by slot supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the slot department on a monthly basis; and
- j. ensure updates to the computerized slot monitoring system to reflect additions, deletions or movements of slot machines are made at least weekly prior to token-in meter readings and the weigh process.

Tips and Gratuities (11 CSR 45-8.130)

- 16. **NO RIVERBOAT EMPLOYEE SHALL SOLICIT ANY TIP OR GRATUITY.**
- 17. **SURVEILLANCE AND SECURITY EMPLOYEES ARE PROHIBITED FROM ACCEPTING TIPS, GRATUITIES OR GIFTS IN ANY FORM.**
- 18. No gaming employee shall accept currency as a tip or gratuity from any patron unless the Class A licensee allows such a practice and has provided procedures for accepting such tip or gratuity in its internal controls, which have been approved by the Commission.
- 19. The allowance for accepting currency as a tip or gratuity shall be rescinded for all gaming employees immediately if the \$500 loss limit is rescinded through legislation.
- 20. No riverboat gaming operation key person, box person, ticketing personnel, or any other person who settles patron disputes or gives comps shall accept tips. The Class A licensee shall submit procedures through internal controls for the acceptance of gifts with a fair market value of \$25 or more. It will be the Class A licensee's responsibility to maintain a log of gifts. This log should include the name of the gift recipient, gift donor, description and value of the gift, and the date the gift is received. A copy of this log will be submitted on a monthly basis to the Compliance Audit Manager.
- 21. Tip bets placed by the patron for the dealer shall not remain in action, unless the bet is won, then the tip shall immediately be placed in the tip box by the dealer. In the event of a tie, the bet may be allowed to remain in action as a patron option.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION A - GENERAL AND ADMINISTRATIVE

22. All tips and gratuities given to dealers, cage cashiers, and video/slot attendants shall be:
- a. immediately deposited into a transparent locked box reserved for that purpose that is permanently attached to the gaming table, change cart, change belt, wall or other object, as approved by the MGC boat supervisor. If non-value chips are approved for use and are received, the marker button indicating their specific value shall not be removed until after a dealer (in the presence of a supervisor) has converted them into value chips, which are immediately deposited in a transparent locked box reserved for that purpose;
 - b. accounted for by a recorded count conducted by a randomly selected dealer, poker dealer, cage cashier, or video/slot attendant relative to their specific pool and verified by a randomly selected non-gaming employee of the Accounting Department; and
 - c. placed in a pool for pro rata distribution among the dealers, poker dealers, cage cashiers, and video/slot attendants relative to their specific pool on a basis that coincides with the normal pay period, with distribution based upon the number of hours each dealer, cage cashier, video/slot attendant has worked. Distributions to dealers, cage cashiers, video/slot attendants from this pool shall be made following the Class A licensee's payroll accounting practices and shall be subject to all applicable state and federal withholding taxes.
23. Procedures shall be established for employees used exclusively in non-gaming positions to maintain a record of tips and gratuities received for compliance with state and federal tax laws.
24. With submission of internal controls, food and beverage employees are allowed to make change for chips. Employees may return smaller denomination chips as change for a larger denomination chip given to them as a gratuity, however, chips may not be given as change when gratuity offered is cash. (Policy 99-014)

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION B - SENSITIVE KEY CONTROLS

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION B - SENSITIVE KEY CONTROLS

General

1. Sensitive keys are those keys that either management or the MGC considers sensitive to the Class A Licensee's operation and, therefore, require strict control over custody and issuance.
2. The ICS shall include:
 - a. location of all sensitive key boxes and whether any of the boxes are portable or controlled by dual locks;
 - b. positions which have authorized access to the sensitive key box key(s) and how the keys to the sensitive key boxes are issued and controlled;
 - c. sensitive key name, location, custodian, and job titles authorized to sign out each sensitive key; and
 - d. location and custodian of duplicate sensitive keys.

Sensitive Key Procedures

3. Each sensitive key box custodian shall be issued a sensitive key access list noting authorized job titles who may access each sensitive key.
4. Whenever two (2) sensitive keys are required to access a controlled area, the keys shall be issued to different employees and each key shall be independently signed out.
5. Sensitive keys which require issuance under security or management escort shall be identified as such in the sensitive key access list.

Sensitive Key Access List

6. A sensitive key access list shall be maintained at each sensitive key box and a copy given to the MGC boat supervisor, and shall include:
 - a. name of sensitive key;
 - b. location of sensitive key;
 - c. custodian of sensitive key;
 - d. quantity of sensitive key(s);
 - e. job titles authorized to sign out sensitive key and, if applicable, escort requirements and specific limitations; and
 - f. custodian of duplicate keys.
7. Indicate which management employee has the authority to make changes, deletions and/or additions to the sensitive key access list.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION B - SENSITIVE KEY CONTROLS

Sensitive Key Log

8. All sensitive keys and duplicate keys shall be issued after proper completion of a sensitive key log, which shall include:
 - a. key number;
 - b. key name;
 - c. individual giving out key;
 - d. individual receiving key;
 - e. time key signed out;
 - f. time key signed in;
 - g. individual returning key; and
 - h. individual receiving returned key.
9. Sensitive keys shall be returned to custody and signed in by the same employee to whom they were issued. If keys must be passed on at shift change, identify these keys and indicate the procedural controls over their transfer.
10. Completed sensitive key logs shall be forwarded at specified intervals to the accounting or internal audit department where they shall be reviewed and retained.

Broken, Lost or Missing Keys

11. The ICS shall identify those critical sensitive keys which, if lost, missing, or taken from the premises require immediate changing of the locks.
12. If a critical sensitive and/or sensitive key is broken, include procedures as to which employee shall receive and replace the broken key, and disposition of the broken key, including notification to the MGC boat agent on duty.
13. Include procedures to be followed when a sensitive key is lost, missing, or taken from the premises.
14. Include procedures for investigating and reporting missing critical sensitive and/or sensitive keys. The MGC boat agent on duty shall be notified immediately of any missing, or lost sensitive or critical sensitive keys.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION B - SENSITIVE KEY CONTROLS

Required Critical Sensitive Keys

15. At a minimum, the following keys are Critical Sensitive Keys and must be identified in the ICS as:
- a. Central Processing Unit Key;
 - b. Hard Count Room Keys;
 - c. Soft Count Room Keys;
 - d. Table Game Drop Box Content Key;
 - e. Table Game Drop Box Release Key;
 - f. EGD Drop Door Key;
 - g. Electronic Gaming Device Key (the key allowing access to the internal components of the EGD);
 - h. BV and Table Drop Storage Cart Keys;
 - i. Bill Validator Contents Key;
 - j. Reserve Chip Storage Key;
 - k. Caribbean Stud Control Key;
 - l. Card and Dice Storage Area Keys;
 - m. Vault Key;
 - n. Cage Access Door Key; and
 - o. any keys not listed above controlling access to token or chip storage areas.

Required Sensitive Keys

16. At a minimum, the following keys are Sensitive Keys and shall be identified in the ICS as:
- a. Electronic Gaming Device Belly Glass Key;
 - b. Bill Validator Door and Box Release Key;
 - c. Pit Podium Key;
 - d. Caribbean Stud High End Key;
 - e. Table Games Chip Tray Key;
 - f. Table Game Cover Keys; and
 - g. any keys not listed above controlling access to gaming assets.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
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SECTION C - RULES OF THE GAME

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION C - RULES OF THE GAME

General

1. Detailed procedures for each game that the Class A licensee implements shall be included in the ICS as approved by the MGC. The following controls shall be addressed:
 - a. object of the game and method of play, including what constitutes win, loss or tie bets;
 - b. physical characteristics of the game, gaming equipment, and gaming table;
 - c. opening and closing of the gaming table, if not included in the Table Games section of the ICS;
 - d. wagers and payout odds for each type of available wager:
 - 1) describe the permissible wagers and payout odds;
 - 2) minimum and maximum wagers shall be posted on a sign at each table; and
 - 3) maximum table payouts, if any, shall be posted at each table and shall not be less than the maximum bet times the maximum odds.
 - e. for each game that uses the following, describe inspection procedures for:
 - 1) cards (see 11 CSR 45-5.184);
 - 2) dice (see 11 CSR 45-5.265);
 - 3) wheels and balls; and
 - 4) manual and electronic devices used to operate, display the outcome or monitor live games.
 - f. for each game that uses cards describe:
 - 1) shuffling procedures;
 - 2) card cutting procedures;
 - 3) procedures for dealing and taking cards; and
 - 4) burning cards.
 - g. describe procedures for the collection of bets and payouts including requirements for IRS purposes;
 - h. describe procedures for handling suspected cheating or irregularities and immediate notification of MGC boat agent on duty;
 - i. describe procedures for dealers being relieved;
 - j. provide procedures for immediate notification to the MGC boat agent on duty when equipment is defective or malfunctioning; and
 - k. procedures to describe irregularities of the game, such as dice off the table, soiled cards, etc.
2. All table games, utilizing cards, for which procedures are described above should be dealt from a dealing shoe or shuffling device, except card games as defined in Section F.
3. Each type of Giveaway promotion shall be submitted to MGC Legal in Jefferson City via the Certificate of Proposed Giveaway Promotion form for every occurrence ten (10) days prior to the beginning of the promotion.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION C - RULES OF THE GAME

Tournaments

4. All tournaments shall be approved by submitting a request to the MGC office no later than 15 days prior to the start of the tournament. The request shall contain procedures and a set of Tournament Rules including:
 - a. date, time and type of tournament to be held;
 - b. amount of entry fee and prize pool;
 - c. minimum and maximum number of participants;
 - d. tournament structure, i.e., number of rounds, time period, players per table, and winner determination; and
 - e. prize structure including amounts and/or percentages for prize levels.
5. Upon the completion of the tournament, documentation of entrants names, prize winners and amount, and tax reporting information shall be submitted to the MGC office.
6. Describe procedures for cancellation of tournaments.
7. If the tournament includes the use of tournament chips, tokens or coupons, the Class A licensee shall describe procedures for complying with the provisions of 11 CSR 45-5.180.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION D - LIVE GAMES (TABLE GAMES)

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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Disposal of Live Games

1. The Class A Licensee shall notify the MGC Director in writing and receive written approval from the Director, prior to disposing of or removing from the premises live gaming devices, including equipment and layouts.
2. Prior to the cancellation of any game which includes a progressive jackpot and that jackpot has not been awarded, the licensee shall submit a plan for disbursement of that jackpot to the MGC for approval.

Table Inventory

3. Chips from other casinos shall not be accepted (see 11 CSR 45-5.130(6)).
4. Chips shall only be added or removed from the table inventory:
 - a. in exchange for cash presented by the patron (see 11 CSR 45-5.130 and 11 CSR 45-8.120);
 - b. for payment of winning wagers or collection of losing wagers made at the table;
 - c. through table fill and credit procedures; and
 - d. in exchange with patrons for gaming chips of equal value.
5. Table inventory shall be verified if not open for play for seven (7) consecutive gaming days.
6. The transfer or exchange of chips and/or currency between table games shall be strictly prohibited.
7. Table inventories shall be maintained in trays, which are covered with a transparent, locking lid when the tables are closed. The information on the table inventory slip shall be placed inside the transparent locking lid and shall be visible from the outside of the cover.
8. The table inventory slip shall be at least a two-part form, one is the "opener" and the other is the "closer." Include the sequence of the required signatures and the distribution of each part of the form.
9. If a gaming table is not opened during a gaming day, preparation of a table inventory slip is not required. However, the Pit Supervisor must provide Accounting a daily list of table games not open for play including the last "closer" inventory amount and date taken.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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Opening of Gaming Tables

10. Immediately prior to opening the table for gaming and in the presence of the dealer assigned to the table, a live games supervisor shall unlock the transparent table tray lids.
11. The dealer shall count the chips by denomination in the presence of a live games supervisor and verify the count to the “opener” removed from the table tray.
12. Signatures attesting to the accuracy of the information are recorded on the “opener” by the dealer and the live games supervisor.
13. Once signed, the dealer shall immediately deposit the “opener” into the drop box attached to the gaming table.
14. Include procedures to be followed when the counted inventory differs from the amount recorded on the “opener.” These shall include the live games supervisor preparing a variance slip, the signatures required, distribution of each part of the form, and ensuring that one part is deposited in the drop box.

Shift Change at Gaming Tables

15. Class A Licensees who elect to perform a table inventory and drop at shift change must include shift change procedures, ensuring that the live games drop and closing of gaming table MICS are followed.

Closing of Gaming Tables

16. When a gaming table is closed, chips remaining at the table shall be counted by and verified by either two live games supervisors or a live games supervisor and dealer or box person.
17. A table inventory slip shall be prepared.
18. After the table inventory slip is signed by the live games supervisors, the dealer, or someone independent of the transaction shall immediately deposit the “closer” in the drop box.
19. The live games supervisor shall place the “opener” on the table tray in a manner that the amounts on the “opener” may be read through the cover, and lock the transparent table tray lid in place.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

**MINIMUM INTERNAL CONTROL STANDARDS
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During 24 Hour Gaming

20. A closer and opener will be prepared for open table games during 24 hour gaming and shall be performed to coincide with the table drop for that gaming day.

Table Fills

21. Chips are filled/credited from gaming tables only when accompanied by the appropriate fill documentation. (Cross-fills, even money exchanges, and foreign currency exchanges in the pit are prohibited.)
22. A floor supervisor at the pit, or an alternate as approved by the MGC, shall initiate the request for fill process by notifying the pit supervisor.
23. The pit supervisor or pit clerk then prepares a two-part order for fill form in ink, which must be signed by the pit supervisor, entering the amount by denomination, total amount, game/table number, shift, and his signature; or if a computerized system is maintained, enter the fill amount and table number into the system. The pit manager dates and time stamps the original order for fill and records it on the fill records for that shift; this record is transferred to the main bank at the end of the shift. The original order for fill is then taken by Security to the casino cage. The copy of the fill is placed on top of the table requesting the fill.
24. Three-part manual fill slips or two-part computer generated fill slips will be used to record the transfer of chips from the casino cage to a gaming table. The fill slips are sequentially numbered by the vendor or computer in a manner that utilizes the alphabet and only a single-numbered series or as generated by the computer system. (The alphabet need not be used if the numerical series is not repeated during the business year.) Chips shall not be transported unless accompanied by a fill slip.
25. The manual fill slips shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser.

If computerized fill slips are utilized, two copies will be printed simultaneously and a record of the transaction shall be stored within the computer database. If the fill slip is computer generated, it is unnecessary to have it date/time stamped.

26. If a fill slip needs to be voided, the cage cashier or table games supervisor writes "VOID" across the face of the original and the first copy of the fill slip and an explanation of why that void was necessary. Both the cage cashier and a security officer shall sign the original and first copy of the voided fill slip. The original and first copy of the voided fill slips are submitted to the accounting department for retention and accountability.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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If computerized fill slips are utilized, the transaction shall be properly voided in the computer database.

27. A small inventory of unused manual fill slips may be issued to Security by Accounting for emergency purposes. These unused fill slips will be maintained in a locked cabinet in the Security Office, to which only Security has access. Accounting or Security will replenish the locked fill slip machines. A log will be maintained detailing each access to the machines. Keys to the machines will be maintained by the Accounting or Security office and issued only to appropriate personnel from those departments. The casino cage department will not have access to the locked dispenser copies or to the keys that open the machines. Also, an inventory log of slips will be maintained by Accounting for all slips when initially received and then distributed to the gaming area or casino. Accounting shall be responsible for the initial receipt of manual fill slips.
28. The cage cashier prepares a three-part fill slip in ink by entering the amount by denomination, total amount, game/table number, date, time, and shift. If computerized fill slips are utilized, a two-part fill slip is printed with the previously noted information. The cage cashier signs the original order for fill after comparing it to the fill slip and then prepares the proper amount of chips. The security officer verifies the chip totals with the fill slip. The cage cashier presents the ordered chips to the security officer in a clear chip carrier. Once verified, both the cage cashier and Security sign the fill slip, and the cage cashier or security officer will also time and date stamp the fill slip. The cage cashier retains the original fill request and staples it to the first copy of the fill slip after the required signatures are obtained by Security.
29. The security officer takes the chips and an original and first copy of the fill slip to the indicated table, only after notifying Surveillance. (Only Security will transport fills.) The chips are counted in public view by the dealer or box supervisor, and the count is witnessed by a floor supervisor, security and surveillance cameras. The amounts are compared to the fill slip and order for fill and then the floor supervisor and dealer or box person sign the original and first copy of the fill slip. The floor supervisor observes the dealer or box person place the chips in the rack and deposit the original fill slip and the duplicate order for fill in the table drop box. Security will not leave the table until the chips have been placed in the racks and the fill slip has been placed in the drop box. The security guard then returns the first copy of the fill slip to the cashier, who records the transaction on the fill and credit summary record.
30. A tape is run on the fill slips and the main bank cashier reconciles the total to the balance on the pit fill records. The first copies of fill slips, the original orders for fills (if manual system is utilized), and the fill records are then forwarded to the accounting department. The locked copies of the fill slips shall be removed from the machines by Accounting.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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31. The ability to input data into the casino computer system from the pit is restricted to live games supervisors and pit clerks.

Table Credits

32. Three-part manual credit slips or two-part computer generated credit slips will be used to record the transfer of chips from a gaming table to the cashier area or other secure area of accountability. The credit slips are sequentially numbered by the vendor in a manner that utilizes the alphabet and only a single-number series, or as generated by the computer system. Chips shall not be transported unless accompanied by a credit slip.
33. The inventory of unissued credit slips will be secured in the same manner as unused fill slips. Accounting shall be responsible for the initial receipt of manual credit slips.
34. When a floor supervisor or pit supervisor determines that a credit is required, he/she or a pit clerk (if signed by the pit supervisor) completes a two-part Order for Credit form in ink by entering the amount by denomination, total amount, game/table number, shift, and their signature or by entering the same information into the computer system.
35. The pit supervisor then places the copy of the Order for Credit on the requesting table and takes the original Order for Credit to the pit podium where it is entered in the credit fill records. The pit supervisor hands the original Order for Credit to a security officer, who then takes it to the gaming table. For computer generated credits, the security officer obtains the credit slips and chip carrier from the cage and proceeds to the pit area.
36. The dealer or box person then counts the chips in full public view, also being observed by a floor supervisor or equivalent, the security officer, and the surveillance cameras.
- a. in a manual system, the dealer and floor supervisor verify the chips to the Order for Credit. The security officer verifies the chips to the original Order for Credit, signs the Order for Credit, and receives the chips in a clear chip carrier. The security officer then carries the chips and the original Order for Credit to the casino cage. The copy of the Order for Credit is retained at the table until the credit slip is returned; and
 - b. for computer generated credits, the floor supervisor and dealer verify the chips to the credit slip and signs the credit slips. The security officer verifies the chips to the credit slip, signs the credit slip and carries the chips and the original credit slip to the casino cage. A copy of the credit slip is matched to the original Order for Credit and inserted in the drop box by the dealer.
37. The cage cashier receives the Order for Credit or Credit Slip, if computer generated, and the chips from the security officer, verifies that the chips match the Order for Credit or Credit Slip, and signs the Order for Credit or Credit Slip. In a manual system, the cage cashier prepares a three-part credit slip in ink by entering the amount of the denomination, total amount, game/table number, and shift, or generates a three-part

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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Credit Slip from the computer system. Once verified, both the cage and security officer then sign the credit slip and the cage cashier or security officer shall time and date stamp the Credit Slip. The completed original and first copy of the credit slip are obtained and date/time stamped by the cage cashier or security officer. The second copy remains unbroken in the locked machine or the computer generated copy is deposited into a locked box maintained by accounting by the security officer. The original Order for Credit is attached to the first copy of the credit slip and then are retained by the cage cashier, otherwise the credit slip is retained by the cage cashier, if a computer generated system is utilized. If the credit slip is computer generated, it is unnecessary to have it date/time stamped.

38. The original manual credit slip is taken back to the table by the security officer. The floor supervisor and dealer or box person compare the original manual credit slip to the copy of the Order for Credit and then signs the original manual credit slip. The floor supervisor observes the dealer or box person deposit the original credit slip and the copy of the Order for Credit in the table drop box.
39. If a manual system is utilized, the first copies of the credit slips, with the original Order for Credit attached, are transferred to the main bank when a buy is done for the casino cage. The main bank cashier runs a tape on the credit slips and verifies the total to the balance on the pit fill records.
40. The locked copies of the manual credit slips shall be removed from the machines by Accounting.
41. If a credit slip needs to be voided, the cage cashier or table games supervisor will write "VOID" across the face of the original and first copy of the credit slip and an explanation of why the void was necessary. Both the cage cashier, and a security officer or another Level II employee not involved in the transaction will sign the original and first copy of the voided credit slip. The voided credit slip is subsequently transferred to the accounting department where it is retained.

If computerized credit slips are utilized, the transaction shall be properly voided in the computer database.

Accepting Cash at Gaming Tables

42. Cash shall not be used as a wager. (Section 313.817, RSMo., and 11 CSR 45-8.120)
43. The purchase of chips may only be permitted at a gaming table or a casino cage or at stations adjacent to the gaming area if approved by the Commission. (11 CSR 45-5.130)
44. Foreign currency shall not be accepted at gaming tables.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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45. Whenever cash and scrip are presented by a patron at a gaming table in exchange for chips, the dealer shall (11 CSR 45-6.040 and 11 CSR 45-8.120):
- a. spread the cash and scrip on top of the gaming table in full view of the patron who presented it;
 - b. verbalize the amount of cash in a tone of voice calculated to be heard by the patron who presented the cash and a live games supervisor; and
 - c. count and appropriately break down an equivalent amount of chips for the patron, mark through the appropriate boxes on the scrip equal to or greater than the chip purchase, and then promptly place the cash into the drop box attached to the gaming table.
46. When cash and a loss limit card are presented (11 CSR 45-6.040 and 11 CSR 45-8.120):
- a. spread the cash on top of the gaming table in full view of the patron who presented it;
 - b. verbalize the amount of cash in a tone of voice calculated to be heard by the patron who presented the cash and a live games supervisor; and
 - c. swipe the electronic loss limit card to verify the card is valid and that there are enough funds to cover this transaction. If there are enough funds available, the dealer will input the dollar amount of chips requested. After final approval, the dealer will count and appropriately break down an equivalent amount of chips for the patron.

Cards and Dice Control (11 CSR 45-5.184 and 11 CSR 45-5.265)

47. When cards and dice are received from the supplier, the packages are inspected for quantity and obvious damage by at least two employees from different departments as set forth in 11 CSR 45-5.184(1). The cards and dice shall be recorded in the card/dice inventory ledgers by the Security Department. Any deviation between invoice/packing list amount or any defects found shall be promptly reported to the MGC boat agent on duty.
48. The cards and dice are stored in a location requiring dual access. The keys are maintained in the cage or other secured area, and are accessed by a member of the Table Games Department and a member of the Security Department. The card and dice storage area shall only be used for storing cards, dice and table layouts.
49. Class A Licensees shall remove any cards or dice if there is any indication of tampering, flaws, scratches, marks, or other defects that might affect the integrity of the game. The MGC boat agent on duty shall be notified of the removal, including the manufacturer's name, when discovered at table. Cards and dice shall also be removed at the request of the MGC.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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- 50. Describe the procedures for the pick-up of used cards and dice, including obtaining keys, individuals responsible, and updating inventory ledgers.
- 51. Include procedures for inspecting used cards and dice, ensuring that the MGC boat supervisor/agent is notified immediately, along with an Incident Report to follow of any flaws, suspect, or missing cards and dice that are noted.
- 52. Describe the procedures for canceling cards and dice, ensuring they are cut, notched, drilled, or destroyed per 11 CSR 45-5.184(16) and 11 CSR 45-5.265(12).

Control Over Table Layouts

- 53. When table layouts are received from the supplier, they shall be inspected for quantity and obvious damage by at least two employees from different departments. The layouts shall be recorded in the table layout inventory ledger. Any deviation between the invoice/packing list amount or any defects found shall be promptly reported to the MGC boat agent on duty.
- 54. Include the procedures for control over table layouts, including who maintains the table layout inventory ledger.
- 55. Include the procedures for notifying the MGC boat agent on duty prior to removal and destruction of table layouts. Include the method of destruction.

Tip Box Characteristics (11 CSR 45-8.130)

Gaming Tables/Dealers

- 56. Each gaming table will have attached to it a transparent locked box reserved for all tips and gratuities given to the dealers. Each tip box will have the following features:
 - a. a lock securing the contents of the tip box;
 - b. a second lock securing the tip box to the gaming table. A chain secured to both the tip box and the gaming table may be used in lieu of the second lock, or some other means of permanently securing the tip box as approved by the MGC; and
 - c. a slot opening through which tips and gratuities can be inserted into the tip box.
- 57. "Coloring Up" of Dealer Tips:
 - a. for "coloring up" of dealer tips to a higher denomination prior to insertion into the tip box, the following procedures must be in place:
 - (1) a transparent cylinder/tube will be attached to the table on the opposite side of the tip box to maintain the tips until "colored up." The cylinder/tube will not hold more than twenty-five (25) chips;

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- (2) only chips of One Dollar (\$1.00) or less in denomination will be allowed to be "colored up"; and
- (3) the transparent cylinder/tube shall be located on the opposite side of the table from the tip box.

Video/Slot Attendants and Change Attendants

58. Each tip box will be a transparent locked box reserved for all tips and gratuities given to the video/slot change attendants. Each tip box will have the following features:
- a. a lock securing the contents of the tip box;
 - b. a slot opening through which tips and gratuities can be inserted into the tip box;
 - c. the tip box will be attached to a change cart;
 - d. the tip box will be attached to a belt worn by the attendant; or
 - e. as an alternative to requiring each video/slot attendant to have a tip box attached to a cart or belt, a centralized tip box may be used to hold tips. In the event a centralized tip box is used, the video/slot attendant may accept the tip and transport it to the tip box. However, surveillance shall be notified and the tip held up in plain view so that it may be monitored by surveillance and deposited in the nearest tip box.
59. In the event the change cart or centralized tip box is utilized, the following requirements will be followed:
- a. there will be put in place a second lock securing the tip box to the change cart;
 - b. there will be put in place a second lock that will secure the centralized tip box; or
 - c. a chain secured to the tip box and the change cart or a chain securing the centralized tip box may be used in lieu of the second lock or some other way of permanently attaching the tip box as approved by the MGC.
60. A transparent locked tip box or other method approved by the MGC will be maintained in the main bank, cage or other secured area where imprest verification is performed. This transparent box is to be utilized to store tips received by the video/slot attendants (and only video/slot attendants) until the tip count can be taken.

Cashiers

61. Each tip box will be a transparent locked box reserved for all tips and gratuities given to the cashiers. Each tip box will have the following features:
- a. a lock securing the contents of the tip box;
 - b. a second lock securing the tip box to the cashier's cage. A chain secured to both the tip box and the cashier's cage may be used in lieu of the second lock or some other way of permanently attaching the tip box as approved by the MGC; and

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- c. a slot opening through which tips and gratuities can be inserted into the tip box.

Collection and Counting of Tip Box Contents (11 CSR 45-8.130)

- 62. Tips shall be removed from the gaming table tip boxes, video/slot attendant tip boxes, and cashier tip boxes at least once a day unless approved by the MGC. The Class A licensee will place on file with the MGC boat agent on duty procedures for dropping tip boxes, including the times when the tip boxes shall be dropped. The tips for each department will not be commingled. The tips will be emptied into a secure bag(s). Separate secure tip bag(s) will be used for each department.
- 63. The key to open the tip boxes will be maintained in a dual locked key box located in the main bank or other secured area. One key to open this box will be maintained by the Security department and the other key will be maintained by the main bank cashier. The key is to be issued via the key control log.
- 64. For dealer/poker dealer tips, a randomly selected dealer or poker dealer, as applicable, and security officer shall remove the contents of the tip boxes.
- 65. For video/slot change attendant tips, a randomly selected video/slot change attendant and a security officer shall remove the contents of the tip boxes.
- 66. For cashier tips, a randomly selected cashier and security officer shall remove the contents of the tip boxes.
- 67. Prior to any tip box collection, the security officer will notify surveillance that the tip box collection process is about to begin.
- 68. After the contents of the tip boxes have been collected, the randomly selected dealer, poker dealer, video/slot attendant, or cashier (each group will count their own tips), and a randomly selected non-gaming employee from the accounting department shall verify the count of the contents of the tip boxes on an empty gaming table under the observation of security and surveillance.
- 69. The count of the tip boxes may be conducted during normal office hours, if the prior day's tips are stored in either a locked container or secured area (cage or count room) until the count can be performed.
- 70. The randomly selected non-gaming employee from the accounting department is defined as an accounting employee issued a non-gaming Commission badge and whose normal work site is not located on the gaming premises.

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71. In the event a tip box becomes full or otherwise needs to be replaced during the gaming day, a security officer and a dealer, poker dealer, video/slot attendant, or cashier from the applicable department will sign out the tip box release key from the main bank or other secured area. The dealer, poker dealer, video/slot attendant, or cashier from the applicable department will also accompany the security officer to the tip box. Surveillance will first be notified, then the security officer will release the full tip box and transport it to the emergency tip box which will be in the pit for table games or main bank for video/slot attendants and cashiers, or other method approved by the MGC. The dealer, poker dealer, video/slot attendant, or cashier shall unlock the full tip box and the contents shall be placed into the emergency tip box for the respective department. The emergency tip box will be locked and the tip box that had been removed will again be locked in the original location. The contents of the emergency tip box will be counted at the time when the contents of the other tip boxes are counted.
72. After the contents of the tip boxes are counted, a two-part gratuity slip will be completed and signed by the dealer and accounting representative. The contents shall be brought to the cashier's cage where the contents shall be verified by the main bank cashier. The cashier will sign the two-part gratuity slip for the total (per department) with the cashier maintaining the original as a balancing item and the duplicate being issued to the departmental representative. The original shall be forwarded to the accounting department at the end of the gaming day.
73. The counted tips will be placed in a pool for pro rata distribution among the respective departments (dealers, poker dealers, video/slot attendants, or cashiers) on a basis that coincides with the normal pay period, with distribution based upon the number of hours each dealer, video/slot attendant, or cashier has worked. Tips or gratuities from this pool shall be deposited into the licensee's payroll account. Distributions to dealers, video/slot attendants, or cashiers from this pool shall be made following the licensee's payroll accounting practices and shall be subject to all applicable state and federal withholding taxes.

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Required Personnel

74. At least one table games supervisor shall be on duty in the pit providing direct supervision of each four open gaming tables if any one of the tables being supervised is a craps table. At least one table games supervisor shall be on duty in the pit providing direct supervision of each six open gaming tables provided none of those six in operation is a craps table.

In addition to table games supervisors, oversight of table games, table games supervisors, and pit operations will be directly supervised according to the following chart.

Tables Open	Table Games Managers	Casino Shift Manager acting as a part-time Table Games Manager
1 craps table	0	1
1-6 total tables	0	1
2 or more craps tables	1	Not Allowed
7-36 total tables	1	Not Allowed
Each additional 1-36 tables	1 additional	Not Allowed

Other than a casino shift manager acting as a table games manager, table games managers shall be physically present in the pit(s) for at least ninety per cent (90%) of their shift and be solely dedicated to supervising activities at open table games and activities within the pit(s). Absences of a longer duration will require a replacement pit manager be on duty in the pit(s). If a licensee uses job titles other than “table games supervisor” and /or “table games manager,” the internal controls will specify which job titles used by the licensee correspond to these positions and ensure the job descriptions of those positions properly delineate the duties. Table games managers supervising pit areas separated by sight or sound shall have a communications device enabling them to be immediately notified of any incident requiring their attention and shall promptly respond when notified. The casino shift manager will assign table games managers specific responsibilities regarding activities associated with specific tables.

75. A “Pit” is defined as the immediate area(s) within a casino where one or more table games are open for play. Pit areas may be on multiple levels or locations within a casino. Pit area(s) shall be described by the Class A licensee in their internal controls at a minimum by their location(s), configuration(s), and restrictions on access.

Forms Corrections

76. Corrections on table fill/credit, opener and closer documentation shall be made by crossing out the error, entering the correct figure, and then obtaining the initials of at

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least two table games employees. If a computer generated reporting system is utilized, corrections to table games data shall be made using either of the following:

- a. crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two table games employees. If this procedure is used, an employee independent of the table games department enters the correct figure into the computer system prior to the generation of related final reports; and
- b. if the corrections are made by the accounting department, the correction(s) should be initialed by the individual making the correction.

General

77. Employees shall not be permitted to carry a pocketbook or other personal container into the pit area unless such container is transparent.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

General

1. All EGDs must comply with the MGC Rules and Regulations. (11 CSR 45)
2. All access to EGDs shall be documented on an EGD manual entry access log, which shall be kept inside the EGD at all times.
3. EGD personnel who have access to the inside of EGDs will be permitted to perform currency-for-currency exchanges from any imprest bank on the floor. Any additional personnel requested to perform this function should be addressed in the internal controls. Security and surveillance managers are excluded. (Policy 98-006 and 98-007.)
4. Changes to the EGD computer monitoring system or programs shall be tested by the Class A Licensee prior to implementation. The MGC boat supervisor shall be notified in writing prior to the implementation of such changes. (11 CSR 45-5.220 and 11 CSR 45-9.050)
5. All EGDs linked to progressive jackpot systems shall comply with the MGC Rules and Regulations, Chapter 5 (11 CSR 45-5.200), and the following:

If the progressive is converted to a machine(s) of a lower denomination, the amount in excess of the base jackpot amount for the old progressive will be added to the new progressive base jackpot amount or to an existing progressive jackpot amount currently in use.
6. For all computerized slot systems a personnel access listing will be maintained by the MIS department which includes at a minimum:
 - a. employee name;
 - b. employee identification number (or equivalent); and
 - c. listing of functions employee can perform or equivalent means of identifying same.
7. Advertisements of payouts on slot carousels or on a multigame EGD shall not indicate or imply that all the machines or games have payouts up to any percentage unless each machine actually has such a payout. (11 CSR 45-5.053(3)(C))

Hopper Fills

8. Corrections on hopper fill and jackpot payout documentation shall be made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two slot employees. If a computer generated reporting system is utilized, corrections to slot data shall be made using either of the following:

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

- a. crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two slot games employees. If this procedure is used, an employee independent of the slot department enters the correct figure into the computer system prior to the generation of related final reports; or
 - b. if the corrections are made by the accounting department, the correction(s) should be initialed by the individual making the correction.
9. Hopper fill bags shall be prepared in the hard count room or main cage by the hard count employees or cage employees. All token hopper fill bags prepared in the main cage shall be hand counted or jet sorted and electronically weighed and verified prior to removal from the cage.
10. Describe procedures for the hopper fill request process including the individual responsible for completing the required information as follows:
 - a. date and time;
 - b. machine number; and
 - c. hopper fill amount.
11. Surveillance shall be notified prior to a hopper fill. Any fill amount in excess of \$1200.00 requires a security escort. (11 CSR 45-7.040(1)(J))
12. Hopper fill slips shall be generated manually or by a computer system at the casino cage. Include the sequence of the required signatures and distribution of each part of the form, ensuring that one part remains in the casino cage and one part accompanies the hopper fill to the EGD. The form shall include the following information:
 - a. date and time;
 - b. machine number;
 - c. hopper fill amount (both alpha and numeric);
Note: Alpha is optional if another unalterable method is used for evidencing the amount of the hopper fill.
 - d. signature line for at least two employees verifying and witnessing the hopper fill;
 - e. signature line for cashier preparing the hopper fill amount; and
 - f. preprinted or computer generated sequential number.
13. All EGD hopper fills must be dispatched from the cashier except those fills originating from the reserve hopper compartment.
14. Ensure that hopper fills of \$1200 or less are witnessed and verified by an employee other than surveillance, independent of the transaction. Hopper fills of more than \$1200 may be witnessed and verified by the security escort.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

15. After the hopper has been filled and the hopper fill slip signed, one part shall be immediately deposited in the accounting box by the security employee or the individual who verified and witnessed the fill.
16. Include procedures for hopper fills from the reserve hopper compartment and jackpot/fill banks, if applicable. A hopper reserve compartment log shall be maintained and updated when reserve hopper compartments are filled. The log shall be centrally located in the cage or other designated area approved by the MGC. If EGD has a reserve hopper compartment, the compartment shall be locked and alarmed, and any fills to the compartment must be done with a security escort.

Jackpot Payouts (11 CSR 45-5.053(1); -5.190(3); -5.200; and -5.240)

17. Describe the steps followed for a request for jackpot payouts.
18. Surveillance shall be notified prior to a jackpot payout being paid out for \$1,200 or more.
19. Jackpot payout forms shall be at least a two-part form and shall be generated at the casino cage. Include the steps followed for the jackpot payout form preparation, sequence of required signatures and distribution of each part ensuring that one part remains in the casino cage, and one part accompanies the payout to the patron. The form should include the following:
 - a. date and time;
 - b. machine number;
 - c. dollar amount of jackpot (both alpha and numeric);
Note: Alpha is optional if another unalterable method is used for evidencing the amount of the jackpot.
 - d. game outcome (including reel symbols, card values and suits, etc.);
 - e. signatures of at least two employees verifying and witnessing the payout or slot fill; and
 - f. preprinted or computer generated sequential number.
20. Include signature requirements for jackpot payouts.
21. The payout (chips, tokens, currency, check, etc.) shall be made immediately by an EGD employee, and witnessed and verified by a security employee or other employee independent of the transaction. As requested by a patron, payouts via casino issued check shall be paid immediately from the casino cage.
22. Include procedures for clearing the winning reel combination from the EGD after payment and Kobetroneing the EPROM by a MGC agent for jackpots greater than \$25,000 and notification of a MGC agent for jackpots greater than \$10,000.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

23. Any jackpot payouts over \$5,000 must be made by a Slot Floor Supervisor or equivalent position, and shall also require the approval signature of an employee of supervisory status independent of the Slot Department. If a jackpot of more than \$10,000 is paid in currency, a Currency Transaction Report must also be completed and reported on the multiple transaction log. All jackpot payouts of \$1,200 or more must be verified by a Slot Floor Supervisor and will require the preparation of a W-2G. Photo identification must be used to verify patron identity to pay all jackpots of \$1,200 or more.
- a. acceptable identification for U.S. residents includes:
 - (1) driver's license;
 - (2) U.S. passport;
 - (3) other government-issued photo I.D. cards; or
 - (4) other form of picture ID with social security card or birth certificate.
 - b. for aliens or non-residents of the United States, acceptable identification includes:
 - (1) passport;
 - (2) alien Identification Card; and
 - (3) other official documents evidencing nationality or residence (e.g., Provincial Driver's License).
- The photo requirement shall be waived on identification issued by jurisdictions not requiring a photo.
24. After the jackpot payout has been paid and the jackpot payout form signed, one part shall be immediately deposited in the accounting box by the security employee or other employee independent of the transaction who verified and witnessed the payout.

Other EGD Occurrences

25. Include the procedures for EGD short pay/no pay. These procedures shall ensure that a slot technician is notified and performs diagnostic tests. If the diagnostic test does not verify a short pay/no pay, the licensee has the option of whether to pay the patron or not. If the diagnostic test verifies that a malfunction exists, the EGD shall be taken out of service until it is repaired. If the diagnostic test verifies the malfunction, a short pay or no pay of more than \$10.00 is processed following the jackpot payout procedures. Class A licensees shall develop procedures for short pays/no pays of \$10.00 or more, which may differ per denomination. (11 CSR 45-5.235)

For short pays of \$10.00 or more, the jackpot payout form includes:

- a. date and time;
- b. machine number;
- c. dollar amount of payout (both alpha and numeric);
- d. signatures of at least two employees verifying and witnessing the payout; and
- e. reason for payout.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

26. Include the procedures for what occurs when there are unredeemed credits or tokens found in the EGD area, either within or outside the machine.
27. At least once a month, the EGD shall be inspected for loose tokens which shall be placed either in the hopper or the drop bucket, depending upon the location of the loose tokens within the EGD. An EGD sweeps log shall be maintained which shall contain the date and time of the sweep, and the supervisor's signature.

Location, Conversion and Movement of EGDs (11 CSR 45-7.120(3))

28. Include the procedures followed when an EGD is converted, moved to another location or removed ensuring the MGC boat supervisor/agent is given prior notification. Include the procedures for notifying surveillance, removing the contents of the drop buckets, hoppers and reserve hopper compartments, labeling the contents; transporting and storing the contents in a locked location; and counting and recording the contents.
 - a. for new EGDs placed in the casino, or existing EGDs moved to another location and the hopper was dropped, the probe level shall be equal to or above the level of the approved initial fill amount;
 - b. documentation for the movement of EGDs shall be verified and signed by a MGC agent at the completion of the move indicating the accuracy of the information recorded and the EGDs are functioning appropriately; and
 - c. the EGD shall be tested utilizing coin, token and currency by the MGC prior to use.
29. The following procedures shall be conducted prior to the disposal of EGDs (11 CSR 45-5.230(8); -10.055):
 - a. MGC notification and approval five days prior to disposal of the EGDs. Notification shall include the following:
 - (1) complete description of devices to be shipped/disposed of; and
 - (2) shipping information, to include destination, carrier, date to be shipped and estimated date of arrival.
 - b. the EGDs shall only be shipped within the State of Missouri to licensed suppliers; and
 - c. disposal of EGDs to another state shall be in compliance with the regulations and statutes of the affected state.
30. Include procedures for handling and securing the tokens removed from the hopper and drop bucket at the time of conversion/disposal, and the recording of the revenue minus the amount of the initial hopper fill for each machine.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

Resetting/Clearing the Random Access Memory (R.A.M.)

31. In the event of an EGD malfunction that necessitates the services of an EGD technician, all efforts to correct the problem shall be taken without resetting or "clearing" the R.A.M. For situations necessitating resetting or clearing the R.A.M., the following steps must be taken:
 - a. the EGD supervisor and an MGC agent must be summoned and are required to witness the following actions prior to clearing any R.A.M.;
 - b. the EGD technician shall record, on at least a two-part R.A.M. clearing slip all audit functions of the EGD. These functions must include, but are not limited to:
 - (1) reel positions or video display of, at least, the previous two game outcomes prior to the malfunction or dispute;
 - (2) the actual meter readings of the internal or "hard" meters: tokens-in, tokens-out, tokens drop and jackpot paid; and
 - (3) the display in the progressive jackpot indicator if the EGD is linked to a progressive jackpot.
 - c. one copy of this form shall be forwarded and maintained on file with the EGD supervisor and one copy should be forwarded to the accounting department.
32. In the event of a patron dispute over the award of any payout that cannot be mutually resolved by the EGD supervisor, the above criteria shall be adhered to in addition to the following (11 CSR 45-5.210 and 11 CSR 45-5.235):
 - a. surveillance shall be notified to photograph the customer and the front of the EGD in question, including reel positions. If video surveillance tapes exist of the disputed payout, these tapes shall be maintained until the dispute is resolved;
 - b. the MGC boat agent on duty shall be notified. The internal computer processing unit's logic board containing the EPROM of the disputed machine shall be removed and secured. This, along with one copy of the R.A.M. clearing slip (noting the meter readings and internal audit/diagnostic observations) shall be secured by the EGD shift manager. This board shall be forwarded to an appropriate, independent laboratory for defect determination, if any; and
 - c. the EGD in question may be placed back in play after an approved substitute logic board has been examined, installed and sealed by the MGC.
33. In the event that the R.A.M. has been corrupted to the extent that last game recall is unobtainable, the EGD supervisor shall be summoned and is required to witness as the EGD technician records, in triplicate, on the R.A.M. clearing slip a description of what happened to the EGD (i.e. video display went blank), a notation that a R.A.M. corruption existed and the actual meter readings of the following internal "hard meters": tokens-in, tokens-out and jackpots paid. The EGD technician and EGD supervisor will sign the R.A.M. clearing slip.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

Statistics (11 CSR 45-5.220)

34. Records shall be maintained reflecting the actual tokens-in, tokens-out, EGD drop, EGD win to EGD drop and theoretical payout percentage for each EGD by day, cumulative month and year-to-date.
35. The EGD activity reports shall be distributed to management, the EGD department, and the MGC boat agent on duty on a weekly basis as set out in their Internal Controls.
36. Unusual fluctuations as defined by casino management in their ICS shall be investigated and the results shall be documented in writing, retained and a copy given to the MGC boat agent on duty.
37. Accurate and current theoretical hold worksheets are maintained for each slot machine.
38. Records are maintained for each machine which indicate the date and the change in theoretical hold.
39. Records are maintained for each machine which indicate the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.
40. All of the slot machines must contain functioning nonvolatile meters to include: tokens-in, tokens-out, tokens-dropped, total credits wagered, total credits won, number of games played and jackpots paid. (11 CSR 45-5.190(2)(I))
41. Upon receipt of the meter reading summary, the accounting department reviews all meter readings for reasonableness using pre-established parameters.
42. Large variances between theoretical hold and actual hold are investigated, resolved and findings documented in a timely manner as defined by casino management in their ICS.

EPROM Duplication

Note 1: If duplication of gaming device program storage media is performed and Commission approval has been received, or the licensee is a licensed manufacturer, then procedures #41 through #45 must be performed.

Note 2: The EPROM's of some manufacturers may be protected by federal copyright laws. The licensee should insure that all applicable laws are complied with when duplicating EPROM's.

Note 3: Equivalent controls must be in place should gaming device program storage media approved by the Commission other than EPROM's, be duplicated.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

43. Procedures are developed and implemented for the following:
 - a. removal of EPROM's from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program EPROM;
 - b. copying one gaming device program to another approved program;
 - c. verification of duplicated EPROM's prior to being offered for play;
 - d. destruction, as needed, of EPROM's with electrical failures;
 - e. securing the EPROM duplicator, master game EPROM's, and any duplicated EPROM's from unrestricted access; and
 - f. proper labeling of the duplicated EPROM's.
44. The master game program number, par percentage and the pay table are verified when initially received from the manufacturer to the par sheet.
45. Slot machines must have the circuit boards locked and physically sealed. Gaining access to a sealed circuit board shall require the presence of a Commission agent. (11 CSR 45-5.210(1)(J))
46. Records must be maintained documenting the above procedures. The documentation must include the following information:
 - a. date;
 - b. machine number (source and destination);
 - c. manufacturer;
 - d. program number;
 - e. personnel involved;
 - f. reason;
 - g. disposition of any permanently removed EPROM; and
 - h. seal numbers, if applicable.
47. EPROM's returned to gaming devices must be labeled and include the date, program number, information identical to that shown on the manufacturer's label, and initials of the individual replacing the EPROM.

Security of EGD Equipment

48. The slot technician or maintenance room shall not contain any unaccounted token or coin. Procedures shall be established for token and coin used for testing.
49. Access to the following items shall be limited to EGD/slot technicians, or to other employees as allowed by the MGC, and the room shall be secured when not in use:

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION E - ELECTRONIC GAMING DEVICES (EGDs)

- a. coin comparators;
- b. bill validator boxes with locks installed;
- c. EPROMS;
- d. machine locks; and
- e. processor board and related parts.

Funds Standards

- 50. The slot booths, change banks, and jackpot/fill banks which are active during the shift, are counted down and reconciled each shift utilizing appropriate accountability documentation.
- 51. The wrapping of loose slot booth and cashier cage token is performed at a time or location that does not interfere with the hard count/wrap process or the accountability of that process.
- 52. A record is maintained evidencing the transfers of unwrapped token.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION F - CARD GAMES

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

Note 1: Card Games are defined as games utilizing cards which the dealer does not play a hand and a percentage of the pot is raked by the house, and included as drop for the adjusted gross receipts calculation.

Supervision

1. Supervision is provided at all times the card room is in operation by personnel with authority greater than those being supervised.
2. Transfers between table banks and the main card room bank are authorized by a supervisor and evidenced by the use of a lammer or transfer slip.
3. Transfers between the main card room bank and the table banks are verified by the card room dealer and the supervisor authorizing the transfer.
4. Transfers between the table banks or main card room bank, and the casino cage are properly authorized and documented, or lammers may be utilized.

Patron Chip Exchange

5. Patrons may exchange cash for chips at the table if a separate locked transparent box is secured to the table. Otherwise, patrons must perform the exchange at the card room bank or casino cage.

Drop and Count Standards

6. The procedures for the collection of card games drop boxes and the count of the contents thereof comply with the internal control standards applicable to the table game drop boxes.

Access to Playing Cards

7. Playing cards, both uncanceled used and unused, are maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering. (11 CSR 45-5.184)

Reconciliation of Banks

8. The amount of the main card room bank is counted, recorded and reconciled on at least a per shift basis.
9. At least once per gaming day the table banks are counted by a dealer and supervisor and attested to by signatures on the check-out form. The count is recorded and reconciled at

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

least daily. Table inventory shall be verified if not opened for play for seven consecutive gaming days.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION G - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION G - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

General

1. The minimum controls in this section include the drops, counts of table drop boxes, and EGD drop buckets (trays), and are collectively referred to as “drop devices.”
2. Although the following minimum standards have been combined, the Class A Licensee shall prepare separate drop and count procedures for each type of drop in their ICS.

Table Game Drop Box Characteristics

3. Each gaming table in the casino shall have attached to it a drop box into which shall be deposited currency, all drop box copies of table transaction documents, and mutilated chips.
4. Each table game drop box shall have:
 - a. A lock that secures the drop box to the gaming table;
 - b. a lock that secures the contents inside the drop box;
 - c. a slot opening through which all currency, documents, etc., shall be inserted;
 - d. a mechanical device that shall automatically close and lock the slot opening upon removal of the drop box from the gaming table; and
 - e. a marking that is permanently imprinted and clearly visible that identifies the game name and table number to which it is attached.

Emergency Table Game Drop Boxes

5. The Class A Licensee shall maintain emergency drop boxes with the same physical characteristics as noted above except for the markings. The emergency drop box should be permanently marked with the word “EMERGENCY” and be marked with a clearly visible, temporary marking of the game name and table number.
6. Emergency drop boxes shall be maintained in a secured area. The storage location, controls and authorized access shall be described.
7. The individuals responsible for performing the emergency drop, the retrieval of the emergency drop box, the process for obtaining drop box release keys, the removal of the drop box, and the location and safekeeping of the replaced drop box shall be described.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION G - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

EGD Drop Bucket and Compartment Characteristics

8. Each EGD shall have drop buckets into which tokens that are retained by the EGD are collected. Drop bucket contents shall not be used to make change or pay hand-paid payouts. (11 CSR 45-5.210(1)(Q))
9. Each drop bucket in use shall be:
 - a. Housed in a locked compartment separate from any other compartment of the EGD and keyed differently than other EGD compartments; and
 - b. identifiable to the EGD from which it is removed (i.e., permanently marked with the EGD I.D. number, bar coded labels, computer printed tags). If the EGD is identified with a removable tag. It shall be placed in the bucket.

Collection/Transportation of Drop Devices

10. The Class A Licensee will place on file with the MGC boat agent on duty the times when the drop boxes, and drop buckets will be removed from the gaming tables and EGDs each day. (11 CSR 45-8.090)
 - a. At a minimum, the table games drop boxes shall be dropped at the end of each gaming day; and
 - b. each licensee is required to make a 100% drop of all tables, EGD's and bill validators each week at the end of Tuesday's gaming day.
11. The ICS shall state which job titles participate in each drop, ensuring that (11 CSR 45-8.090):
 - a. For EGD coin drop and bill validator drops: There are at least three (3) employees who are independent of the EGD department, one of whom shall be a security employee. When additional employees are utilized the 3:1 hardcount employee to security ratio shall be utilized;
 - b. 24 Hour Gaming: in addition to the requirements of a., above, a sufficient number of security officers must be utilized to ensure that no access is allowed to the drop area by non-drop team members or patrons. A drop area shall be defined and described in the ICS; and
 - c. for Table Games: There are at least two (2) employees, one of whom shall be a security employee. The actual removal of the drop boxes from the gaming tables shall be performed by an employee independent of the table games department.
12. The storage and transportation of table game drop devices and bill validator boxes containing funds shall be performed in locked storage carts which must be escorted by a security officer at all times separate from the security requirements noted above.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION G - LIVE GAMES (TABLE GAMES) AND EGD DROPS AND COUNTS

13. The collection procedures and procedures for dropping EGDs which have trays instead of drop buckets shall be described, including the following:
 - a. All patrons shall be removed from the aisles and slot machines in the designated drop area prior to dropping each bank of machines.
14. The transportation procedures of drop devices shall be described, including alternative procedures for malfunctions, emergencies, and multiple trips required to remove the drop.
15. Access to stored full drop devices is restricted to authorized members of the drop and count teams.
16. Each drop device collection process, including transportation of drop devices, shall be video taped and continuously monitored by surveillance.
17. Drop and count team members, except security officers, assigned to the collection of drop devices must wear an authorized one-piece, pocketless jumpsuit as supplied by the licensee.
18. Security personnel must be present to observe the drop procedures and the drop devices from the time they are removed from the gaming device until they are secured in their respective count rooms.
19. The EGD device drop teams shall only have access to the EGD compartment which holds the drop devices.
20. Describe security procedures when, because of space limitation in the count rooms, the storage drop carts must be stored elsewhere.
21. At least once a month, all EGD drop box compartments shall be inspected for tokens on or under the floor of the compartment. An EGD sweeps log shall be maintained which shall contain the date and time of the sweep, and the supervisor's signature.

Soft and Hard Count Rooms' Characteristics (11 CSR 45-8.100)

22. Include the location and general design of each of the separate soft and hard count rooms.
23. The count rooms must provide maximum security for the material housed and activities conducted therein and shall have:
 - a. A metal door capable of being locked from the inside by the count team and have a dual locking system on the outside requiring two separate keys to access;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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- b. no windows on the outside walls;
 - c. all vents, ducts, and ceiling panels are secured;
 - d. an ingress/egress log that contains date, name, signature, time in and out, and reason for entry for each individual entering or leaving the count rooms;
 - e. in the soft count room, a clear, glass-like count table for emptying, sorting, and counting the contents of the drop boxes;
 - f. in the soft count room, a description of all currency counting equipment used;
 - g. in the hard count room, a description of weigh scale(s) and counting/wrapping equipment;
 - h. closed circuit monitoring systems as required by the MGC rules and regulations;
 - i. a description of computer terminal and printer, if applicable;
 - j. a telephone for required and emergency calls; and
 - k. any additional equipment must be submitted and approved in the Internal Controls.
24. The soft and hard count rooms shall not be used for the storage of non-related supplies and equipment, with the exception of duplicate locked sensitive key boxes which may be located in a count room.

Count Standards

25. The times of each count shall be submitted to the MGC boat supervisor under separate cover. (11 CSR 45-8.090)
26. The count teams shall consist of at least three (3) employees who are independent of the transactions being counted and subsequent accountability of the soft and hard count proceeds.
27. Describe procedures detailing how count team members shall be rotated in such a way that each count team is not consistently the same group of employees.
28. Everyone who enters the count rooms to perform the count shall wear pocketless jumpsuits. The count process is deemed to be complete when the count is ready to be verified by the cashier. Any exceptions must have prior approval from the Director through the MGC boat supervisor/agent.
29. No persons in the soft or hard count rooms during the counts shall be permitted to carry a pocketbook or other container unless such container is transparent. Non-transparent containers may be permitted in the rooms if they remain in the count rooms during and after the counts and are subject to adequate inspection procedures when removed.
30. Except for MGC personnel and external and internal auditors, no one shall be permitted to enter or leave the soft or hard count rooms until the count is completed, except during normal work breaks or in an emergency. In the case of normal work breaks or

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emergencies, the count shall be discontinued and everyone must exit the count rooms if fewer than three count team members are present in the count room. Vendors may enter the Hard Count or Coin Vault rooms only under the following conditions:

- a. security must escort the vendor while in the Hard Count or Coin Vault room;
 - b. the ingress/egress log must be signed by the vendor upon entering and leaving the Hard Count or Coin Vault room; and
 - c. service vendors are not allowed access to the Hard Count room at anytime during the drop/count process except in emergencies, with MGC boat agent approval. Service vendors must wear company issued Hard Count jumpsuits while working in the Hard Count or Coin Vault room while the count is in process.
31. Tokens of different denominations shall not be commingled during the weigh/count process.
 32. The transfer of tokens from the hard count room during the count/wrap process and before the drop is added to the cashier's accountability is strictly prohibited.
 33. Anyone exiting the hard count room shall be "wanded" with a hand-held metal detector by a member of the security department. Trash shall be maintained in a container of clear design and prior to removal from the hard count room shall be wanded and inspected.

Weigh Scale Standards (Hard Count)

34. The weigh scale calibration module shall be properly secured to prevent unauthorized access (e.g., pre-numbered seal, lock and key, etc.).
35. When access to the calibration module is necessary, at least two individuals independent of the gaming and cashiering departments must be present. (The authorized vendor may be one of the two.) Any time access to the calibration module is necessary, the MGC agent on duty shall be notified of the access time, the access shall be documented and forwarded to the MGC boat supervisor.
36. The weigh scale shall have a calibration module which shall be locked and adjusted by the vendor. The key shall be maintained in Accounting and issued to the vendor with security escort. When the module is accessed, a weigh scale calibration module access log shall be completed.
37. If the weigh scale is interfaced with the casino computer system, it must be controlled to allow access only by authorized individuals (passwords, keys, etc.).
38. At least once per month, the weigh scale should be tested, and the test documented and signed by at least three (3) individuals, including one individual independent of the count.

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39. If the weigh scale has a “zero adjustment mechanism,” it is either physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.
40. The weigh scale and weigh scale interface (if applicable) shall be tested by an employee who is independent of the cage, vault and slot departments and count team at least on a quarterly basis with the test results being documented.
41. Prior to the slot count at least two employees verify the accuracy of the weigh scale with three varying weights or with three varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated. (Varying weights/coin from drop to drop is acceptable.)
42. The preceding weigh scale and weigh scale interface test results are documented and maintained.
43. If a mechanical token counter is used (instead of a weigh scale), procedures are equivalent to those described in standards #40, #41 and #42.

Counting and Recording Drops

Soft and Hard Count

44. Each count team shall enter the count rooms together, lock the door from the inside, and notify Surveillance that the count is about to begin.
 - a. The count process shall not begin until at least three count team members are present; and
 - b. access to the count room any time uncounted tokens/currency are present is restricted to provide that no one will be allowed in until at least three members of the count team are present.
45. Surveillance shall tape and continuously monitor the count processes. (11 CSR 45-7.040)
46. Include procedures for testing all currency/token counting machines, counting/wrapping machines and weigh scales.
47. Include alternative procedures for conducting the counts if the weigh scale, currency/token counting machines, wrapping machines or casino computer system are not operational.

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48. The inside of the empty drop device shall be held up for full view by the surveillance camera and, in the case of the soft count, another member of the count team.
49. Each member of each count team must sign the final count report (i.e., master gaming report, EGD drop/win report), either attesting to the accuracy of the information recorded or indicating their presence during the count. The supervisor or his designee shall list the names of the count team members not present for the final count report.
50. The cashier enters the count room and counts the drop without prior knowledge of the results of the count teams' recorded amounts. The cashier's count is compared to the applicable count report and variances reconciled. The cashier signs the applicable transfer document, assumes accountability of the count and transfers the drop to the cage/vault.
51. A count team member shall notify surveillance that the count is complete.
52. The final count reports and all supporting count documents shall be promptly delivered to the accounting department by the count team. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.
53. Corrections on count documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two count team employees. If a computer generated reporting system, corrections to count data are made using either of the following:
 - a. Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two count team employees. If this procedure is used, an employee independent of the table games or slot departments, and count team enters the correct figure into the computer system prior to the generation of related final reports;
 - b. during the count process, correct the error in the computer system and enter the passwords of at least two count team employees. If this procedure is used, an exception report is generated by the computer system identifying the table game or slot machine number, the error, the correction and the count team employees testifying to the correction; and
 - c. if the corrections are made by the accounting department after the completion and transfer of the drop, the correction(s) should be initialed by the individual making the correction.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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Soft Count

54. The label on the drop box excluding bill validator boxes shall be shown to the surveillance camera and verbalized as to the game and table number. For bill validators, it will be sufficient to show the EGD number on the ticket to the surveillance camera and not verbalize the machine number.
55. The procedures for opening and emptying the drop boxes and keeping the contents segregated per gaming device shall be described, including the following:
 - a. Drop boxes are individually emptied on the count room table and counted by the currency counter; and
 - b. after removing the contents from the drop device, the interior of the empty box shall be shown to another count team member and surveillance.
56. The slot on the drop box is reset, the door to the drop box re-locked, and the drop box is returned to the storage cart.
57. Count team members may not remove their hands from or return them to a position on or above the count table unless the backs and palms of their hands are first held straight out and exposed to other members of the count team and the surveillance cameras.
58. Describe the detailed steps of the count procedures including the forms that are prepared, verification process and what happens to the documents removed from the table drop box, and:
 - a. As the contents of each box are counted and verified by the counting employees, the count is recorded on the count sheet in a permanent form of recordation or into a computer system prior to commingling the funds with funds from other boxes;
 - b. drop boxes, when empty, the interior shall be shown to another member of the count team and to surveillance;
 - c. after the contents have been removed, the original and/or a copy of fill/credit slips are matched or otherwise reconciled by the count team to verify that the total dollar amounts for the shift are identical;
 - d. orders for fill/credit are matched to the fill/credit slips;
 - e. fills and credits are traced to or recorded on the count sheet and examined for correctness;
 - f. the opening/closing table inventory forms are examined and traced to or recorded on the count sheet; and
 - g. at the completion of the count process, a count team member shall prepare a master gaming report.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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59. Describe the procedures for opening and removing the currency from the bill validator boxes and the segregation and counting of currency for each gaming device, and:
- a. The currency shall be removed from the box and readied for the currency counter; and
 - b. after the counting and recording of all bill validator drop boxes, a team member shall prepare a bill validator summary report.
60. If a currency counting machine is not used, the contents of the drop boxes are manually counted and verified by at least two team members who shall record their counts on table soft count slips. Describe procedures for resolving differences.
61. After the counting and recording of all drop devices, a team member shall prepare a master gaming report.
62. Before the count team members exit the count room, all storage carts shall be locked.

Hard Count

63. Describe the procedures for emptying and weighing the contents of each drop bucket, including how the weigh amount is recorded.
- a. Recorder function shall be used to record the initial hard count;
 - b. count team supervisor function which involves the control of the slot weigh and wrap process. The supervisor is precluded from performing the initial recording of the weigh/count unless a weigh scale with a printer is used;
 - c. at least three count team employees are present throughout the wrapping of the slot drop;
Note: If the hard count is conducted with a continuous mechanical count meter which is not reset during the count and is verified in writing by at least three employees at the start and end of each denomination count, then this requirement is not applicable;
 - d. if the tokens are not wrapped immediately after being weighed/counted, they are secured and not commingled with other token; and
Note: The term “wrapped slot drop” includes wrapped, bagged (with continuous metered verification), and racked tokens;
 - e. transfers in/out of the count room during the slot count and wrap process are strictly prohibited; and
 - f. ensure that the scale display is in full camera view to the surveillance room.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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64. Upon completion of the wrap of the drop:
 - a. At least two members of the count/wrap team count the final wrapped drop independently from each other;
 - b. the above counts are recorded on a summary report;
 - c. the same count team members as discussed above (or the accounting department) compare the final wrap to the weigh/count recording the comparison and noting any variances on the summary report;
 - d. a member of the cage/vault department will verify the wrapped drop as soon as they are notified of the completion of the count;
 - e. the count shall be reconciled and each count team member and the cage/vault cashier shall sign the summary report attesting to its accuracy; and
 - f. the wrapped tokens are transported to the cage, vault or token vault after the reconciliation of the weigh/count to the wrap by the cage/vault cashier.
65. Include the procedures for counting high denomination tokens.
66. Upon completion of the weighing process, a hard count team member shall manually or electronically record the total weigh and dollar value of each denomination and a grand total of the weighed drop. The weigh scale tape shall be signed by a hard count team member.
67. The total weigh and dollar value shall be manually or electronically recorded by denomination on the EGD drop/win report.
68. The wrapped tokens shall be independently counted by at least two hard count employees who shall manually record their count on the EGD drop/win report or verify the count to the computer generated report.
69. Bagged tokens must be properly sealed, tagged and include the date, denomination, dollar value, signature, and the last six digits of the MGC license number of the hard count employee.
 - a. The tokens are weighed and recorded in a manner which precludes the commingling of each drop bucket token with token (for each denomination) from the next drop bucket.
70. The lead hard count team member shall compare the totals obtained from the weigh to the actual physical count as recorded on the EGD drop/win report.
71. Any variance between the actual physical count and the totals obtained from the weigh scale greater than One Thousand Dollars (\$1,000.00) or two percent (2%) shall be explained by management. If the reason for the difference is unknown, the report shall so

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state. Include the procedures for investigating these differences, the result of which is documented and maintained.

72. If tokens are hand-counted no variance will be accepted.
73. If during the counting/wrapping process foreign tokens are discovered, they shall be segregated and listed as “foreign tokens” on the EGD drop/win report. Foreign tokens shall be removed from, but included in the amount of the drop total.
74. All hard count and wrap documentation, including any applicable computer storage media, is immediately delivered to the accounting department by someone other than the cashier’s department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION H - CASINO CASHIERING

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION H - CASINO CASHIERING
(11 CSR 45-8)

General

1. Casino cashiering procedures for table fills and credits, are included in Section D of the MICS.
2. Casino cashiering procedures for EGD hopper fills and hand-paid jackpot payouts, are included in Section E of the MICS.
3. The procedure for the acceptance of drops for casino cashiering are included in Section G of the MICS.
4. Employees shall not be permitted to carry a pocketbook or other personal container into the cage area unless such container is transparent.

Location and Functions

5. The ICS shall include a description of the locations, functions, and controls of all casino cashiering areas (casino cages, main bank/vault, token storage areas, etc.) including physical characteristics (panic alarms, physical access, cage counter barriers, location of cameras, door peephole, clear plastic trash bags, and other equipment utilized) and key control/access logs. Under no circumstances will change carts be utilized outside of the gaming area which is accessible to the public. All casino cashiering areas to be located outside the casino floor must have the approval of the Director.
6. The functions shall include a description of the various types of transactions performed by each casino cashiering area.

Casino Cage Accountability (11 CSR 45-8.080)

7. The assets for which the cashiers are responsible shall be maintained on an imprest basis, except the main bank, and protected from unauthorized access.
8. At the end of each shift, the outgoing cashiers shall record on a cashier's count sheet the total of the inventory items counted, the total of the opening and closing cashier's inventories, and shall reconcile the opening inventory to the closing inventory.
9. Overages and shortages per employee shall be documented and shall be investigated, and if a variance of greater than \$1,000 or more the MGC duty officer shall be informed:
 - a. immediately upon recognition of a shortage of funds maintained on an imprest basis; or
 - b. at the end of the subsequent gaming day for all other instances.

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10. Both the outgoing and incoming cashier shall sign the completed cashier's count sheet attesting to the accuracy of the information. If there is no incoming cashier, the countdown, verification, and signatory requirements shall be performed by a main bank cashier, cage supervisor or a higher level cage employee.
11. Either the main bank/vault or the casino cage shall account for the token and change bank funds which are maintained on an imprest basis.
12. All paperwork shall be totaled, signed, dated, and include the shift and location (boat, barge, window, deck, etc.).
13. All net changes in outstanding casino receivables are summarized on a casino cage accountability form on a per shift basis.
14. The cashier count sheets shall be forwarded to the main bank/vault at the end of each shift during which activity took place or at least once a day.
15. Corrections on cage accountability, imprest banks, and documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of the employee making the correction, and the initials of the employee's supervisor. If the corrections are made by the accounting department after the completion and transfer of the documentation, the correction(s) should be initialed by the individual making the correction in accounting.

Main Bank/Vault Accountability

16. All transactions that flow through the casino cage shall be summarized on a main bank/vault accountability form on a per shift basis.
17. Increases and decreases to the main bank/vault inventory are supported by documentation.
18. Either the main bank/vault or the casino cage shall account for the token and change bank funds which are maintained on an imprest basis.
19. At the end of each shift, the outgoing cashiers shall record on a cashier's count sheet the total of the inventory items counted, the total of the opening and closing cashier's inventories, and shall reconcile the opening inventory to the closing inventory.
20. Both the outgoing and incoming cashier shall sign the completed cashier's count sheet attesting to the accuracy of the information. If there is no incoming cashier, the countdown, verification, and signatory requirements shall be performed by a cage supervisor or above.

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21. Copies of the main bank/vault accountability form and cashier count sheets and related documentation shall be forwarded to the accounting department and posted at least monthly.
22. Corrections on cage accountability, imprest banks, and documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of the employee's supervisor making the correction, and the initials of a supervisor. If the corrections are made by the accounting department after the completion and transfer of the documentation, the correction(s) should be initialed by the individual making the correction in accounting.

Even Exchanges

23. Procedures shall be established for an even exchange of funds between two casino cashiering areas or between a casino cashiering area and token and change banks which include the following:
 - a. The designation of those employees who may process even exchange transactions;
 - b. type of items exchanged;
 - c. the sequence of the required signatures and the distribution of each part of at least a two-part even exchange form; and
 - d. these exchanges shall be performed or escorted by a security officer.

Chip and Token Inventories (11 CSR 45-5.140; -5.150; -5.160; -5.170; -8.040)

24. Procedures shall be established for the receipt, inventory, storage, and destruction of gaming chips and tokens.
25. The MGC boat supervisor/agent shall be notified prior to the delivery, the time, date, and location of delivery of any gaming chips, tokens, and currency.
26. At least two (2) employees from separate departments shall open and check the chips or tokens received. Identify the departments involved in this process.
27. Any deviation between the invoice/packing slip amount or denomination and the actual chips or tokens received or any defects found in such chips or tokens shall be promptly reported to the Director and MGC boat supervisor.
28. Chip and token inventory ledgers shall be maintained by accounting to record, by denomination, the receipt, disbursement, and destruction of primary, secondary and

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reserve gaming chips and tokens. Signature requirements attesting to the accuracy of the information recorded in the ledgers shall be included in the procedures.

29. Identify the storage areas for the primary, secondary and reserve gaming chips and tokens including measures used to secure the gaming chips and tokens and the individuals with access. Primary, secondary and reserve chips shall not be commingled.
30. Chips shall be removed from or returned to the secondary and reserve inventory in the presence of at least two (2) employees. Identify the employees involved in this process.
31. Inventories of primary and secondary sets of chips shall be made on a monthly basis and the results of such inventories shall be recorded in the chip inventory ledger. Physical inventories of secondary/reserve chips may be performed annually if the inventory procedures incorporate the sealing of locked compartments. Include procedures for sealing and accessing these locked compartments. Inventories shall be made in the presence of MGC personnel.
32. During non-gaming hours all chips shall be stored and locked within their appropriate storage cabinets in the locked casino cages, main bank/vault or in locked table trays at the gaming tables.
33. Prior to the destruction of chips and tokens, the Class A Licensee shall notify the Director and MGC boat supervisor in writing of the date and location at which the destruction will be performed, the denomination, numbers, amount of chips and tokens, and the description and number of non-value chips to be destroyed, with an explanation of the method of destruction.
34. The destruction of chips and tokens shall be performed in the presence of at least two (2) individuals, one of whom shall be an agent of the MGC, unless otherwise authorized by the Director.
35. Include procedures for the removal and destruction of damaged chips/tokens from the casino inventory.

Customer Deposits

36. There is one type of customer deposit:
 - a. Safekeeping Deposit - Accepted from customers for the purpose of keeping their money on deposit for withdrawal at a later time.

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37. Procedures concerning the withdrawal of deposits shall be established for the verification of the patron's identity including the checking of government-issued photo identification containing a photo (such as a driver's license, state ID card, or passport). The photo requirement shall be waived on identification issued by jurisdictions not requiring a photo.
38. A file for patrons shall be prepared prior to acceptance of a deposit. Safekeeping deposits/withdrawals shall only be performed at the main casino cage.
39. The receipt or withdrawal of a customer deposit shall be evidenced by at least a two-part form with one part going to the patron and one part remaining in the casino cage file. Include procedures for the distribution of the various parts of the customer receipt or withdrawal form and any voided forms.
 - a. The multi-part form shall contain the following information:
 - 1) same preprinted number on all copies;
 - 2) customer's name and signature;
 - 3) date of receipt and disbursement;
 - 4) dollar amount of deposit;
 - 5) type of deposit (check, chips, tokens, jackpot receipts if proper tax forms are completed); and
 - 6) reason for deposit (lack of proper ID, unclaimed jackpot, etc.).
 - b. Procedures are established to:
 - 1) maintain a detailed record by patron name and date of all funds on deposit;
 - 2) maintain a current balance of all customer deposits which are in the cage/vault inventory or accountability;
 - 3) reconcile this current balance with the deposits and withdrawals at least daily; and
 - 4) if no picture ID is available, obtain surveillance photo of person making the deposit/withdrawal at the time of the deposit/withdrawal.
40. Describe the sequence of the required signatures attesting to the accuracy of the information contained on the customer deposit or withdrawal form ensuring that the form is signed by the cashier and cage supervisor.
41. All customer deposit and withdrawal transactions at the casino cage are recorded on a casino cage accountability form on a per-shift basis.
42. The MGC Audit Manager and the boat supervisor will be notified in writing by the licensee for those deposits left with the licensee for more than thirty (30) days.

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Check Cashing Privileges

43. Policies and procedures shall be established for the authorization and issuance of check cashing privileges. These procedures should include the approval process for establishing these privileges.
44. Only the following checks may be cashed at a casino cage with government-issued photo identification:
- a. personal checks, including DBA checks as long as the party presenting the check is named on the check;
 - b. cashier's checks;
 - c. money orders;
 - d. credit card advance checks;
 - e. traveler's checks; and
 - f. wire transfer service checks; and
 - g. in-house casino or company-wide issued checks which may only be redeemed for cash, and/or chips or tokens providing the \$500 loss limit is not violated.

If personal checks are cashed, the cashier:

- a. Examines the patron's picture identification (i.e., driver's license or other government-issued identification);
 - b. records a drivers license number;
 - c. immediately stamps the personal check "for deposit only";
 - d. time and date stamps the personal check;
 - e. initials the personal check; and
 - f. counts out in full public view the funds requested by the patron.
45. No third-party checks may be cashed. For purposes of this section, a payroll check is considered a third-party check.
46. The failure to deposit for collection a negotiable instrument by the next banking day following receipt shall be considered an extension of credit.
47. No buy-back of checks shall be allowed. Payment of an insufficient funds check shall not be considered a buy-back.

Returned Checks

48. All returned checks which are the responsibility of the licensee shall be documented on a returned check log by a department independent of the casino cage/credit departments.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION H - CASINO CASHIERING
(11 CSR 45-8)

49. Procedures shall be established for collecting and recording checks returned to the Class A Licensee after deposit which include re-deposit procedures.
50. A continuous record of all returned checks which are the responsibility of the licensee shall be maintained. The records shall contain the following information:
- a. Original date of the check;
 - b. name and address of the drawer of the check;
 - c. amount of the check;
 - d. check number;
 - e. date the check was dishonored; and
 - f. date(s) and amount(s) of any collections received on the check after being returned by a bank.
51. Licensees who contract with outside commercial check guarantee services shall include in that contract the requirement that a return check log shall be provided to MGC upon request. The log shall contain the amount, name of patron and date of each check.
52. Procedures shall be described for notification of casino cage/credit departments of returned checks and the prohibition from granting further privileges to patrons whose checks have been returned and remain unsatisfied.

Other Cash Transactions

53. Procedures shall be established for foreign currency acceptance, etc.
54. Currency exchanges are limited to exchanges no greater than \$500.

Exchange and Storage of Foreign Tokens (11 CSR 45-5.130)

55. Foreign tokens inadvertently received in EGD drops shall be recorded as drop for tax remittal Adjusted Gross Receipt purposes.
56. Foreign tokens shall be separated from the Class A Licensee's tokens and stored in a locked compartment in the main bank/vault. Describe procedures for the storage and accountability concerning foreign tokens.
57. Foreign tokens exchanged with other gambling riverboats shall be transported to or from the appropriate casino by an employee of either casino independent of the transaction.
58. Foreign tokens shall only be exchanged for an equal value of the Class A Licensee's tokens, check or cash.
59. The Class A Licensee shall receive a signed receipt for the foreign tokens exchanged.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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Exchange and Storage of Foreign Chips (11 CSR 45-5.130)

60. Foreign chips shall be separated from the Class A Licensee's chips and stored in a locked compartment in the main bank/vault. Describe procedures for the storage and accountability concerning foreign chips.
61. Foreign chips exchanged with other gambling riverboats shall be transported to the appropriate casino by an employee independent of the transaction.
62. Foreign chips shall only be exchanged for an equal value of the Class A Licensee's chips, check or cash.
63. The Class A Licensee shall receive a signed receipt for the foreign chips exchanged.

Coupon Redemption and Other Complimentary Distribution Programs (11 CSR 45-5.180)

64. Any program for exchanges of coupons for chips and/or tokens or other coupon program shall be approved by the Director or his designee prior to implementation; if approved, detailed procedures shall be established to account for and control such programs as follows:
 - a. records shall be maintained for the inventory on hand including the disbursement and redemption of the coupons;
 - b. net effect, if any, on adjusted gross receipts including records utilized to determine the effect;
 - c. for coupons issued regarding a promotion for EGDs or table games, promotional chips and tokens shall be submitted for review and approval pursuant to the Code of State Regulations (11 CSR 45-5.180); and
 - d. describe procedures for canceling all coupons upon receipt at the cage or at slot booth outlets and change carts. However, promotional coupons cannot be redeemed by table games personnel.
65. Only match play coupons shall be accepted at gaming tables. Token and chip buy-in coupons may only be exchanged at a cage, slot booth outlet or change cart.
 - a. The amount of currency tendered by the patron shall be the amount debited from their ALLTS/scrip.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION H - CASINO CASHIERING
(11 CSR 45-8)

Inspection of Mechanical Token Counting Devices

- 66. Machines shall be inspected for loose tokens daily.
- 67. At a minimum, the mechanical token counting devices shall be cleaned weekly.
- 68. At a minimum on a weekly basis, each machine shall be tested with a predetermined amount of each denomination of tokens used. Documentation of the cleaning and testing shall be maintained in the cage.

Found Money

- 69. Describe procedures for the recording, storage and disposition of found money.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION I - CASINO ACCOUNTING

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION I - CASINO ACCOUNTING
(11 CSR 45-8)

General

1. The accounting records maintained by each Class A Licensee shall comply with requirements of the MGC Rules And Regulations.

Controls Over Locked Accounting Box

2. The ICS shall include control procedures over the locked accounting box which include the accessibility of the insertion slot and a description of the following:
 - a. Location of locked accounting box(es), ensuring that they are in an area which is accessible to those employees who are required to deposit documents; and
 - b. the designation of the accounting employees authorized to access the locked accounting box and remove the contents contained therein.

Storage of Unused Forms

3. The ICS shall include procedures for the following:
 - a. Receipt, issuance, and inventory of all pre-numbered forms which shall be controlled by accounting, including maintaining appropriate logs; and
 - b. securing of blank pre-numbered forms in a locked storage area maintained by accounting and/or security.

Signature Records

4. Dated authorization lists shall be maintained by the accounting department or another department as designated by the Class A Licensee for each employee who is required to sign company documents.
5. The authorization lists shall be updated monthly to reflect changes in personnel, (i.e., promotions, transfers, terminations, etc.). The date the change became effective shall be recorded on the lists. This list shall be forwarded to the MGC financial manager.

Deposit of Admission and Gaming Taxes (11 CSR 45-11)

6. Admission and Gaming Taxes shall be deposited daily into established accounts via an Electronic Funds Transfer (EFT) system employing an Automated Clearinghouse Debit (ACH-Debit) or wire transfer method and paid weekly via an Electronic Funds Transfer (EFT) system employing a wire transfer method.
7. Each Class A Licensee shall submit the admission and gaming taxes in compliance with the MGC Rules And Regulations.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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8. Adjustments to taxes, due to corrections, shall be made when found and included in the next weekly tax payment wired to the Missouri Department of Revenue (DOR).
 - a. If related to negative AGR, then the adjustments shall be made within the same weekly tax period as defined in 11 CSR 45-11.030(1).

Sensitive Area Key Logs

9. The accounting department shall retain the completed sensitive area key logs.
10. Describe procedures for reviewing the completed sensitive area key log to ensure compliance. Include procedures for documenting any instances of non-compliance. The documents concerning non-compliance shall be forwarded to the MGC boat supervisor on a monthly basis.

Complimentary Services (11 CSR 45-8.040(4)(J))

11. Each Class A Licensee shall maintain detailed records supporting the accumulation of the costs of complimentary services and items.
12. A complimentary service or item provided to patrons in the normal course of business shall be recorded at full retail price.

Procedures for Monitoring and Reviewing Gaming Operations

13. Procedures shall be established for monitoring and reviewing daily gaming transactions for:
 - a. Live games;
 - b. electronic gaming devices;
 - c. casino cashiering;
 - d. admission and gaming taxes;
 - e. currency transaction reporting;
 - f. sensitive key access; and
 - g. reconciliation of numerical sequence of forms used, matching and reviewing all copies of forms, matching computer monitoring system reports with actual fill and payout forms, and examination of voided forms.
14. A description of the computation of the unredeemed liability and the inventory of chips and tokens in circulation and reserve shall be included in the procedures.
15. If the drop buckets are not dropped each day, the tax shall be paid daily, using the amounts on the computer monitoring system. When the EGDs are dropped and counted,

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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(11 CSR 45-8)

the amounts reported on the tax remittal (per the computer monitoring system) shall be reconciled and adjusted.

16. Accounting shall compare the computer monitoring system amounts to the actual amounts counted for all EGDs on a weekly basis. If the total variance per machine is two percent (2%) or more, it shall be investigated and brought to the attention of the MGC boat agent on duty.
17. Document the procedures for resolving questions raised during the review and monitoring of daily gaming transactions.
18. Document the criteria for determining deviations from expected results of gaming operations that require further investigations and the procedures for conducting and recording the results of such investigations. This should include the notification of a MGC agent.
19. Casino Accounting shall perform a monthly general ledger reconciliation of:
 - a. AGR - Table Games;
 - b. AGR - EGDs;
 - c. cage accountability;
 - d. chip and token liability; and
 - e. progressive jackpot liability.
20. Casino Accounting shall review on a weekly basis the Master Game Report and Slot Win Report, documenting and investigating any unusual variances from the prior week.

Required Daily Accounting Reviews

21. The accounting department for each Class A Licensee shall perform daily audits of the following: ticketing/turnstile, table games, Electronic Gaming Device records and summary reports, cage, player tracking, and other areas deemed appropriate by the MGC for appropriateness and accuracy. The daily audits should indicate the individual performing the audit and the individual reviewing the audit performed.
 - a. Ticketing/Turnstile:
 - (1) analyze the turnstile meter reading reports and ticketing summary reports for each gaming day for proper completion and accuracy of information;
 - (2) perform a random count of five session's entry tickets (or computer swipes) and compare to documentation on the turnstile meter reading spreadsheet;
 - (3) verify the handwritten manual turnstile count sheet (or computerized count sheet) to the turnstile meter reading spreadsheet for accuracy;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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(11 CSR 45-8)

- (4) verify the opening meter readings to the prior day's closing meter readings;
 - (5) compare the difference between the boarding turnstiles and exit turnstiles and investigate any variance over 2%; and
 - (6) review the turnstile meter reading spreadsheet for any unusual occurrences (i.e. negative numbers, extremely large or small numbers).
- b. Table Games:
 - (1) these procedures should be performed daily for both computerized and manual forms and shall include, at a minimum, the following:
 - (a) trace table game fills and credit slips originals to duplicate copies and to orders for fill and credits to verify agreement;
 - (b) review the table game fills and credit slips for the proper number of authorized signatures, proper date/time, and accurate arithmetic;
 - (c) review all voided table game fills and credits for appropriate handling and required number of authorized signatures. Assure that all appropriate forms are attached;
 - (d) verify that credits and fills are properly recorded for the computation of win;
 - (e) trace opening drop cards to the previous shift's closing inventory slip to verify agreement and test for completeness and propriety;
 - (f) trace the detail from the master gaming report into the accounting entries recording the transactions and to the total cash summary;
 - (g) any other procedures deemed necessary by the Executive Director or the Commission;
 - (h) all variances or discrepancies from above shall be investigated, recorded, and reported to the head of the accounting department or its equivalent. The information shall be made available upon demand by the commission staff or boat supervisor; and
 - (i) any variances or discrepancies that affect the calculation of the win shall be adjusted.
- c. Electronic Gaming Devices
 - (1) trace the total of the "bills-in" meter readings as recorded by the bill acceptor flash report or equivalent to the actual count performed by the soft count team to verify agreement; and
 - (2) compare the total of tokens dropped as reported by the central computer system with the actual wrap count as reported by the slot drop count team. Any significant variances of greater than two percent (2%).

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION I - CASINO ACCOUNTING
(11 CSR 45-8)

Statistics

22. Records shall be maintained reflecting statistical drop, statistical win, and statistical win-to-drop percentages for each gaming table and type of game. These records shall be maintained by day, cumulative month-to-date, and cumulative year-to-date.
23. Statistical reports shall be distributed to casino management above pit level personnel on at least a monthly basis. Unusual fluctuations from the base level shall be investigated and the results shall be documented in writing, retained, and a copy given to the MGC boat supervisor.

The above referenced management investigates any unusual fluctuations with pit supervisory personnel.

Note: At a minimum, investigations are performed for all percentage fluctuations from the base level for a month in excess of 3%.

The “base level” is defined as the licensee's win to drop percentage for the previous business year (or previous month in an initial year of operations).

The results of such investigations are documented in writing and maintained for at least five years by the licensee.

24. As requested, reports shall be given to the MGC boat supervisor of daily table game drop, win/loss and percentage win/loss. In addition, if casino management has prepared an analysis of specific table wins, losses, or unusual fluctuations, such reports shall also be given to the MGC boat supervisor, when requested.

Monthly and Annual Reporting Requirements

25. Financial statements and schedules are required by the MGC on a monthly and annual (fiscal year-end) basis:
 - a. Balance Sheet;
 - b. Income Statement;
 - c. Statement of Cash Flows;
 - d. Statement of Changes in Stockholders' Equity;
 - e. Statement of Changes in Partners' or Proprietors' Equity;
 - f. Employment and Payroll Report;
 - g. Statistical Report on Table Games and EGDs; and
 - h. Analysis of Cash on hand and in bank and Cage Accountability.
26. All financial reports required by the MGC shall be prepared in accordance with generally accepted accounting principles (GAAP).

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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27. The financial reports described in this section shall be electronically transmitted using the spreadsheet template format and procedures prescribed by the MGC.
28. Supporting documentation as required for the electronically transmitted financial reports shall be submitted to the MGC Tax/Financial Section.
29. The MGC Financial Department shall be notified of all adjustments/changes to the financial reports after the transmittal of the monthly/annual reports.
30. After the financial reports are reviewed by the MGC Financial Department, the licensee's Accounting Department shall provide any additional information and/or necessary corrections.

Player Tracking

31. The following standards apply if a player tracking system is maintained by the Class A Licensee:
 - a. The player tracking system is secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.);
 - b. the addition of points to members' accounts other than through EGD play must be authorized by a department independent of the player tracking and slots. Alternatively, addition of points to members' accounts may be authorized by slot supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the slot department on a quarterly basis;
 - c. additions of points to members' accounts other than through actual EGD play are sufficiently documented (including substantiation of reasons for increase);
 - d. booth employees who redeem points for members cannot have access to lost cards;
 - e. changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory employees independent of the slot department. Alternatively, changes to player tracking system parameters may be performed by slot supervisory employees if sufficient documentation is generated and it is randomly verified by supervisory employees independent of the slot department on a monthly basis;
 - f. all other changes to the player tracking system must be appropriately documented; and
 - g. Player information and redemption of points entered into the player tracking shall be independently reviewed by the Accounting Department daily.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION J - ADMISSIONS

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION J - ADMISSIONS
(11 CSR 45-11)

Admission Procedures and Computation of Admission Tax

1. Each licensee shall submit a proposed schedule of gaming excursions to the Director and to the MGC boat supervisor. The Director shall review the proposed schedule and notify the licensee of the approval/disapproval. If the proposed schedule is disapproved, the licensee shall submit a new schedule prior to conducting a gaming excursion. No gaming excursions shall be conducted until a schedule of gaming excursions has been approved by the Director. If any gaming excursion is terminated automatically as provided under 11 CSR 45-1.090(5)(H) because of an inability of the licensee to track the five hundred dollar loss limit due to circumstances beyond the licensee's control, and if such inability is due to a fault in an electronic or computerized system, the licensee may not use the system for tracking the loss limit until the next succeeding excursion and must use a manual system approved by the Commission. In the event the system fails again within the same gaming day, the licensee must use a manual system approved by the Commission for the remainder of that gaming day.
2. Procedures shall be established for the ticket accounting and calculation of the passenger count included in the admission tax calculation for both the turnstile readings and ticket count. This shall be documented on a passenger count form.
3. Complimentary passes and stayover patrons shall be included in the admission tax calculation.
4. The boarding period for each gaming excursion shall be in accordance with a procedure approved by the Commission that allows for the enforcement of the \$500 loss limit as required by Section 313.805(3), RSMo. Any licensee utilizing a system where the period for boarding the riverboat is not restricted to the first forty-five (45) minutes of each excursion shall include procedures to restrict a patron from obtaining more than one implement needed to buy-in for \$500 in chips, tokens or electronic gaming credits for each excursion. Such procedures must be approved by the Commission.
5. Passengers shall be allowed to disembark during a subsequent cruise boarding period; however, any passenger who does so shall be included in the admission tax calculation for the subsequent cruise.
6. The procedures shall include a description of the daily passenger report used to record and summarize the passenger counts for turnstiles and implements used to verify admission. Corrections on admissions documentation are made by crossing out the error, entering the correct figure, and then obtaining the initials of at least two ticketing employees or other designees. If the licensee utilizes a computer generated reporting system, corrections to admissions data are made using either of the following:
 - a. Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two ticketing employees. If this procedure is

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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- used, an employee independent of the ticketing department enters the correct figure into the computer system prior to the generation of related final reports.
- b. During the admission process, correct the error in the computer system and enter the passwords of at least two ticketing employees. If this procedure is used, an exception report is generated by the computer system identifying turnstile or ticket number, the error, the correction and the ticketing employees testifying to the correction.
 - c. If the corrections are made by the accounting department after the completion and transfer of the admissions documents, the correction(s) should be initialed by the individual making the correction.
7. A description of the type of equipment used to calculate the passenger count shall be included in the procedures.
8. In the event of an equipment malfunction, emergency procedures to determine the passenger count shall be established.
9. The MGC boat supervisor/agent and tax collection unit shall be notified of any equipment malfunctions.
10. The admissions tax shall be calculated on the higher of the passenger count as determined by the Class A Licensee's turnstile or the ticket count plus stayovers from turnstiles. If recyclable boarding passes are used, the admissions tax shall be calculated on the higher of the passenger count as determined by the Class A Licensee's turnstile or the ticketing computer accounting of passenger entries plus stayovers from turnstiles. Any licensee utilizing a computerized ticketing system shall establish a system for reentry that provides visual verification that is recorded by surveillance and shall produce a printed report verifying the number of admissions, exits and reentries for each excursion.
11. Employees and vendors who are entitled to a "fee-free" admission shall not pass through the normal entrance or exit turnstiles. Vendors will report to Security to obtain a pass and will sign a log indicating time in, time out, and the reason for their visit. All personnel entering the boat on a "fee-free" basis will have an employee badge, a vendor pass, or MGC agent identification.
12. If separate scrip/loss limit control implements are used for each gaming session, patrons invited to stay for the next gaming session will be issued a new boarding pass/scrip/loss limit control implement for the appropriate gaming session. Upon receipt of the new scrip/loss limit control implement, the patron's old scrip/loss limit control implement will be invalidated in a manner approved by the Commission. If a manual ticketing and scrip system is used, a log shall be maintained by ticketing for stayover scrip issued to cashier and Guest Services personnel for accountability of scrip issued to patrons.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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13. If a manual ticketing and scrip system is used, stayover boarding passes and scrip may be given out by ticketing personnel, Guest Services, Slot Supervisors and Table Game Supervisors.
14. A patron leaving the gaming area must do so by passing through an exit turnstile. A patron may re-enter the gaming area in a manner approved by the Commission that provides for an accounting of admissions for each gaming session.

Ticketing

15. Tickets for admission shall conform to standards submitted by the licensee and approved by the Commission.
16. Surveillance shall be such as to allow for clear and unobstructed views of all areas within the ticketing area and shall be recorded with sufficient clarity as to permit identification of employees and patrons.
17. No patron shall receive more than one ticket/scrip/per excursion. When a patron is issued a scrip, the patron shall print their name on the scrip. If a permanent ALLTS card is issued, a patron's signature must be obtained.
18. Tickets/scrip/automated loss limit tracking cards will be non-transferable and non-exchangeable; however, tickets may be refundable prior to boarding.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION K - CURRENCY TRANSACTION REPORTING

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION K - CURRENCY TRANSACTION REPORTING
(11 CSR 45-5.053(1) & 31 USC 103)

General

1. Each Class A Licensee shall ensure that the minimum reporting requirements for Currency Transaction Reports by Casinos (CTRC) are satisfied.
2. Each Class A Licensee shall designate a specific person (CTR Compliance Officer) to be responsible for the day-to-day compliance with the Currency Transaction Reports. The CTR Compliance Officer's name will be forwarded to the MGC Audit Manager. The MGC will be notified of any changes in CTR Compliance Officer personnel.
3. The CTR Compliance Officer will be responsible for developing a training program for casino personnel on compliance with the MGC CTR reporting requirements. This training program will be submitted to the MGC Audit Manager.
4. Compliance with the MICS does not release the Class A Licensee from its obligation to comply with all applicable state and federal regulations.
5. Alternative systems, if applicable, such as automated tracking, shall be included in the ICS.

Reportable Transactions

6. All cash transactions in excess of \$10,000 must be reported on a CTRC. This includes any single transaction or series of related multiple transactions with the same directional flow within the same gaming day. A CTRC shall also be completed for any transaction(s), regardless of the amount, for which an employee has reasonable suspicion that a patron is attempting to circumvent the CTRC reporting requirements. In addition, a CTRC shall be completed for any transaction at the direction of the MGC boat supervisor/agent.
7. Cash transactions involving cash in or cash out in excess of \$10,000 are reportable by casino cage employees and shall include, at least, the following:
 - a. Cash In:
 - 1) safekeeping deposits;
 - 2) purchase of a casino check by a patron;
 - 3) purchase of chips and tokens;
 - 4) exchange of currency for currency, including foreign currency; and
 - 5) any other transaction where cash comes from the patron to the cage.
 - b. Cash Out:
 - 1) chip and token redemptions;
 - 2) payment of winnings (e.g., EGD payouts);
 - 3) safekeeping deposits;
 - 4) cashing checks; and

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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(11 CSR 45-5.053(1) & 31 USC 103)

- 5) exchange of currency for currency, including foreign currency.
- 8. Cash transactions involving chip/token redemptions in excess of \$10,000 are reportable either by casino cage or EGD employees.
- 9. Multiple transactions, by or on behalf of any one person during a gaming day which result in either total cash in or total cash out in excess of \$10,000, must be reported on a CTRC. This includes all cash transactions, regardless of the location of the transaction.

Obtaining and Verifying Identification

- 10. Prior to concluding a single cash transaction in excess of \$10,000 or any other transaction which causes the patron's total cash in or cash out to exceed \$10,000, the following patron identification information must be obtained:
 - a. Patron's last name, first name, and (if provided) middle initial;
 - b. patron's full address, including number and street, city, state, zip code, and country if other than United States;
 - c. patron's social security number;
 - d. passport number or alien identification number and issuing country if a patron is an alien or non-resident of the United States;
 - e. type and number of identifications used to verify the above information (e.g., driver's license number and state); and
 - f. date of birth.
- 11. If an individual (agent) is conducting a transaction on behalf of another individual, the same information as described above in 1(a) through (f) must be obtained for the person serving as the agent. This is in addition to the information required for the individual for whom the transaction is being conducted.
- 12. All identification information must be verified by examining the identification presented by the patron. Acceptable identification for U.S. residents includes:
 - a. Driver's license;
 - b. U.S. passport;
 - c. other government-issued photo I.D. cards;
 - d. other form of picture ID with social security card or birth certificate;
 - e. for aliens or non-residents of the United States, acceptable identification includes:
 - 1) passport;
 - 2) alien Identification Card; and
 - 3) other official documents evidencing nationality or residence (e.g., Provincial Driver's License).
 - f. The photo requirement shall be waived on identification issued by jurisdictions not requiring a photo.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION K - CURRENCY TRANSACTION REPORTING
(11 CSR 45-5.053(1) & 31 USC 103)

13. Description and number of identifications used to verify patron's identity and address must be included on the CTTC. If a driver's license is used to identify the patron, both the number and state of issuance must be reported.
14. If the patron is unable to provide any of the above information or the identification provided is not acceptable, the transaction must be refused until the necessary information has been obtained.
15. If a patron refuses to provide proper identification, all cash transactions will be stopped and the patron will be barred from any further gaming activity until satisfactory identification is provided.
16. If the denied transaction involves chip redemptions or payment of winnings, and the patron is unable to provide adequate identification in order to verify the patron's identity and address, the patron has the option of keeping the chips or placing them on deposit. This is one instance in which a cashier will be allowed to accept a safekeeping deposit without verifying the patron's identification. However, identification information should be obtained verbally from the patron. A surveillance photo of the individual must be obtained and attached to the casino's copy of the front money deposit receipt. These deposits will not be refunded until proper identification is provided and will only be refunded to the individual in the surveillance photo. The live games manager, assistant casino cage manager, their equivalents, or above, shall approve both the deposit and refund by initialing the deposit receipt before the transaction is completed.

Logging Cash Transactions In Excess of \$3,000

17. Single cash transactions in excess of \$3,000 must be logged in the appropriate casino cage/casino multiple transaction logs. These logs will cover the entire gaming day.
18. Once a patron's aggregated cash activity in the same directional flow has exceeded \$3,000, all additional cash transactions of \$500 or more must be logged regardless of location.
19. The employee witnessing the transaction is responsible for completing the log.
20. Casino cage and live games personnel are responsible for communicating with other personnel to ensure all such transactions are properly logged and any necessary CTTC are completed.
21. Incoming shift personnel shall review the multiple transaction logs at the beginning of their shift to familiarize themselves with the cash activity that occurred during the previous shift.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION K - CURRENCY TRANSACTION REPORTING
(11 CSR 45-5.053(1) & 31 USC 103)

- 22. The completed multiple transactions logs are submitted to accounting on a daily basis.
- 23. If a patron refuses to provide their name, social security number, or other identification, such refusal shall be documented in the log by the employee.

Circumvention of Currency Transaction Reporting Requirements

- 24. All employees are prohibited from providing any information to patrons in an effort to assist the patron in circumventing the reporting requirements.
- 25. Employees are responsible for preventing a patron from circumventing the reporting requirements if the employee has knowledge, or through reasonable diligence in performing their duties should have knowledge, of the patron's attempt.
- 26. If a patron requests currency and upon being informed of the CTR reporting requirements, requests a check or a portion of the transaction being both check and currency, or pulls back chips so there is less than \$10,000 involved, the transaction will be handled as a Currency Transaction and all appropriate procedures will be followed. After the CTR is completed, the exchange for the check may then be transacted. This transaction should also be documented as a "suspicious" transaction.
- 27. If a patron refuses to provide any identification, all currency transactions will be terminated and the patron will be barred from any further gaming activity until all the necessary information has been properly provided. Surveillance and Security will be notified. A picture of the patron will be taken by Surveillance, and Surveillance will video tape Security escorting the patron from the gaming area. The patron will not be allowed to return until all necessary information has been provided. The MGC boat supervisor/agent will be notified immediately that a patron refused to give the required information, or is attempting to circumvent the reporting requirements and is being escorted from the gaming area. A copy of the tape and picture of the patron will be supplied to the MGC boat supervisor/agent on board.

Currency Transaction Reports

- 28. A Currency Transaction Report (Internal Revenue Service Form 8362) must be completed for each cash transaction or series of cash transactions in the same gaming day flowing in the same direction, in excess of \$10,000. The employee handling the transaction, the casino cage, or casino employee supervising the qualifying event requiring the filing of a Currency Transaction Report (CTRC) is responsible for ensuring the report is properly completed.
- 29. All CTCRs must be properly filed with the Internal Revenue Service by the 15th day after the date of the transaction.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION K - CURRENCY TRANSACTION REPORTING
(11 CSR 45-5.053(1) & 31 USC 103)

Surveillance Photographs

30. For each CTRC, a surveillance photo of the patron must be taken and attached to the casino's copy if a clear copy of photo identification is not received. Surveillance will be notified prior to the completion of the qualifying transaction and take at least one photograph of the patron from the surveillance camera. The photo must include the patron's name printed on the back, and the signatures of both the surveillance operator and the employee witnessing the transaction. When a photograph is not obtainable, a copy of the photograph identification used to verify all identification information may be copied for submission to the MGC in lieu of the surveillance photograph.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION L - INTERNAL AUDIT

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION L - INTERNAL AUDIT
(11 CSR 45-8)

General

1. The internal audit department shall report directly to the Audit Committee of the Board of Directors or its equivalent.

Required Internal Audits

2. Whenever possible, the observations are unannounced and are not performed at a consistent time of day, or day of the month.
3. The ICS shall ensure that the following internal audit procedures are conducted on at least a semi-annual basis unless otherwise noted and shall include:
 - a. **Table Games:**
 - (1) observe and review opening, closing, and shift change procedures for 25% of each type of table game;
 - (2) observe a minimum of ten fill/credit transactions for at least three different gaming days;
 - (3) observe and review table game drop procedures as defined in MICS, Section G, for two different gaming days, (one of which shall be the 100% drop day and one shall be a weekend gaming day);
 - (4) observe and review soft count procedures, as defined in MICS, Section G, including the count of live gaming device drop boxes and currency acceptor cash storage boxes and, the subsequent transfer of funds to the vault;
 - (5) trace all source documents (i.e. fill/credit slips, opener/closer slips) for at least four gaming days to summarized documentation and reconcile to restricted copies.
 - (a) review these documents for accuracy and completion, as defined the MICS Section D (i.e. proper number of signatures, level of authorization, date and time, accurate calculations, opener verified to previous day's closer).
 - (b) verify and account for the numerical sequence of the live gaming device fills/credit slips.
 - (c) review all voided source document slips for appropriate handling and authorized signatures. Assure that all copies are attached.
 - (6) test and review on-line fill, credit, and soft count system for compliance and the recording of the transactions in the central computer system;
 - (7) review and verify card, dice, and table layout inventory control procedures;
 - (8) observe and inspect soft count room for storage of non-related supplies and include a surprise test of currency counting equipment;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION L - INTERNAL AUDIT
(11 CSR 45-8)

- (9) review statistical reports for table game drop, win, and win-to-drop percentages to determine if fluctuations in excess of 3% from the base level are investigated;
 - (10) observe tip collection, count verification, and recording procedures; and
 - (11) observe table game operations to ensure compliance with the MICS Section C and P. This observation should include a representative sample of all table games on two separate days.
- b. **Electronic Gaming Devices:**
- (1) observe and review a minimum of ten hand-paid jackpot and fill transactions as defined in MICS, Section E, for at least three separate gaming days;
 - (2) observe and review electronic gaming device drop procedures, as defined in MICS, Section G, for at least two gaming days, (one of which shall be the 100% drop day and one shall be a weekend day);
 - (3) observe and review hard count procedures and subsequent transfer of funds to the vault;
 - (4) inspect the hard count room for storage of non-related supplies and equipment and conduct a surprise test of the token counters and weigh scales;
 - (5) trace all source documents (i.e. fill/jackpot slips) to summarized documentation and reconcile to restricted copies for a minimum of four days;
 - (6) review source documents (i.e. fill/jackpot slips) for accuracy and completion (i.e. proper number of signatures, level of authorization, and date and time) as defined in the MICS, Section E.
 - (a) verify and account for the numerical sequence of the electronic gaming device fill and jackpot slips.
 - (b) review all voided source document slips for appropriate handling and authorized signatures. Assure that all copies are attached.
 - (7) conduct a random electronic gaming device hopper test, of at least 5% of each denomination, for the contents and proper diverter settings annually;
 - (8) inspect a random sample, of at least 3% of each electronic gaming device denomination, for loose coins and foreign matter in the device drop case and cabinet;
 - (9) test the computerized EGD case/cabinet access, alarm system, and bill validator box security;
 - (10) test the on-line EGD meter reading system;
 - (11) for a minimum of four gaming dates (one of which shall be a weekend day), compare and test the weigh scale to the meter dropped amount, per EGD, and determine if variances of 2% or more are properly investigated;
 - (12) for a minimum of four gaming dates, compare and test the weigh amount to the wrap amount to determine if denominational variances of either \$1,000 or 2% of drop, whichever is less, are properly investigated, including all variances of hand-counted tokens;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION L - INTERNAL AUDIT
(11 CSR 45-8)

- (13) review slot bank countdown procedures and conduct a surprise count of at least 2 slot banks per facility;
 - (14) test and review access to the computer monitoring system;
 - (15) review win-to-drop and cash-to-drop variance reports and compare actual win to theoretical win variance for YTD (minimum of 60 day statistical data accumulated) and determine if predetermined variances are investigated;
 - (16) review installation, movement, and conversion of EGD's occurring within the scope of the audit; and
 - (17) test EPROM duplication procedures and security to ensure compliance with MICS, Section E.
- c. **Casino Cashiering:**
- (1) for a minimum of four days (one of which shall be a weekend day), reconcile the change in main bank/vault accountability;
 - (2) observe and review the countdown procedures of all cage/vault operations;
 - (3) reconcile safekeeping deposits on hand and review customer safekeeping deposit/withdrawal procedures;
 - (4) review check cashing and deposit procedures to ensure compliance with MICS, Section H;
 - (5) review returned check procedures including the use of outside service agencies to ensure compliance with MICS, Section H;
 - (6) inspect the physical locations of all token and chip storage areas for proper storage and security and verify accountability; and
 - (7) inspect the main bank, satellite banks, and vault areas for proper security and storage of non-related supplies and equipment.
- d. **Currency Transaction Reporting:**
- (1) review reporting of certain cash transactions to determine if the required CTRC's have been properly filed:
 - (a) perform tests to determine if the reportable jackpots from the slot system have been recorded on W-2G forms;
 - (b) perform comparisons from the W-2G forms to the CTRCs to determine if the required information was reported;
 - (c) complete a review of the cage MTLs for proper completion;
 - (d) compare data from pit player tracking records to cage MTLs to ensure adherence to the requirements of Title 31 U.S. Code and regulations promulgated thereunder;
- e. **Adjusted Gross Receipts and Admissions:**
- (1) review the calculation of adjusted gross receipts and tax remittance forms; and
 - (2) observe and review procedures for the reading and recording of the passenger count included in the admission tax calculation.
- f. **Purchasing and Contract Administration:**

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION L - INTERNAL AUDIT
(11 CSR 45-8)

- (1) test normal purchasing and contracting procedures;
 - (2) review procedures for approval of capital expenditures;
 - (3) review procedures for related party transactions and contracts; and
 - (4) determine that contracts entered into are at fair market value.
- g. **General Ledger:**
- (1) on a semi-annual basis the internal auditor shall perform a general ledger account reconciliation of:
 - (a) AGR - table games;
 - (b) AGR - EGD;
 - (c) cage accountability;
 - (d) chip and token liability; and
 - (e) progressive jackpot liability.
 - (2) copies of the reconciliations shall be included in the internal auditor's report and submitted to the MGC Accounting Department, Attention: Accounting/Financial Manager.
- h. **Annual Cash Count:**
- (1) on an annual basis (not at fiscal year-end), the Internal Auditor shall conduct an observation of a complete physical count of all cash, chips and tokens on hand. MGC Accounting must be notified thirty (30) days in advance of the count. At its discretion, the MGC may be present and assist with the count:
 - (a) all count sheets must be signed by those performing the inventory.
 - (b) a summary of the count sheets, along with all shortages and overages noted, shall be included in the Internal Auditor's Report and submitted to MGC Accounting Department, Attention: Accounting/Financial Manager.
- i. **Sensitive Keys:**
- (1) observe and review location and control over all sensitive keys to ensure compliance with MICS, Section B;
 - (2) review sensitive key logs for proper documentation of issuance and return of sensitive keys for a minimum of three separate weekly periods; and
 - (3) review procedures for duplication of sensitive keys.
- j. such other audits that may be required by the Audit Committee, Management or the Director of the MGC.

Reporting Guidelines

- 4. Reports are required for all internal audits performed and shall be submitted to the MGC within 60 days following the completion of the audit. Class A Licensees are responsible to ensure that all internal audit procedures are conducted within each semi-annual period. The report shall include the following information:

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION L - INTERNAL AUDIT
(11 CSR 45-8)

- a. A title page containing the Class A Licensee's legal name, the name of the report, and the report number;
 - b. a table of contents listing the subject headings and their respective pages; and
 - c. the contents of the report. Each audit shall be subdivided into the following sections:
 - (1) audit objectives;
 - (2) audit procedures and scope, which include:
 - (a) whether the test was performed by inquiry, observation or examination;
 - (b) the scope of each observation, review and test including the sample sizes and dates tested; and
 - (c) the population from which the sample is selected for testing purposes, including all transactions from the prior audit date through the current audit date. For example, if the prior audit date was February 5, the population for the current audit shall include all transactions from February 6 of the prior year through the current audit date.
 - (3) findings and conclusions. The page number references to ICS procedures which correspond to findings shall be included along with the specific number of exceptions noted. If there are no findings, the report shall indicate that no audit findings were noted;
 - (4) recommendations, if applicable; and
 - (5) management's response. This shall include the specific corrective actions to be taken, implementation dates and the employees responsible for implementation and subsequent follow-up.
5. The internal audit reports shall be due 60 days after the completion of the audit. Four copies of the report shall be delivered to the MGC Jefferson City office.
6. If the internal audit report fails to address any of the required audits, the MGC shall assume the audit was not performed.
7. Any additional audits of gaming operations performed shall be submitted upon completion. In addition to the regular audit procedures, special audits may be performed at the request of the Audit Committee, Management or the MGC Director. Internal auditors shall immediately notify the MGC Director in writing of any material weaknesses noted.

Review of Changes to the ICS

8. Internal auditors and/or other designee shall review changes to the ICS for ongoing compliance with the MICS prior to their submission for approval to the MGC.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION M - SURVEILLANCE

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION M - SURVEILLANCE
(11 CSR 45-7)

General

1. The close circuit monitoring equipment in both the Class A Licensee surveillance and the MGC surveillance rooms shall meet or exceed the minimum standards specified in the MGC Rules and Regulations and shall be routinely maintained and checked.
2. The Class A Licensee shall provide, at the direction of the MGC, for the exclusive use of the MGC Agent and surveillance employees, rooms in each riverboat and the adjacent facility, at the direction of the MGC, for surveillance, monitoring, and recording purposes.
3. The surveillance director shall report directly to the Board of Directors unless otherwise approved by the MGC Director.

Surveillance Room Access and Control

4. Describe the general location of the surveillance room(s) and ensure the interior and entrance to the room are not visible to the general public. Access to the surveillance room is restricted to surveillance and MGC personnel. If any other person wants to access the surveillance room, they must obtain prior permission of the MGC boat agent on duty. (11 CSR 45-7.050)
5. All ingress and egress of the surveillance room shall be recorded in a surveillance access log, except for ingress and egress of MGC and surveillance personnel. (11 CSR 45-7.070)
6. Surveillance employees shall have no other gaming related duties within the riverboat gaming operation. (11 CSR 45-7.050(1)(C))
7. The surveillance equipment in the MGC surveillance room must be able to monitor and record without being overridden by anyone else.
8. Include the minimum number of monitors with which each surveillance and MGC surveillance rooms shall be equipped and the fact that each room shall have the appropriate switching capabilities to secure access to all surveillance cameras. (11 CSR 45-7.020; -7.050)
9. A segregated telephone communication system shall be provided for use by MGC agents in all MGC surveillance rooms. (11 CSR 45-7.060)

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION M - SURVEILLANCE
(11 CSR 45-7)

Daily Operations

10. Describe the procedures to be followed by surveillance employees during their shift including inspection of equipment, testing procedures, tape maintenance and release, preparation of forms, shift logs, and incident reports. Surveillance incident logs should be provided to the MGC boat supervisor on a daily basis.
11. The surveillance employee shall videotape in its entirety and monitor the hard and soft drops and counts and dealer, poker dealer, cage cashier and video/slot attendant tip drops and counts on a daily basis.
12. Release of original tapes shall not be allowed to casino departments. A log shall be maintained recording who receives a copy of tapes, surveillance incident reports and/or surveillance logs.
13. At least two surveillance personnel per excursion gambling boat shall be on duty in each surveillance room when gaming, drops and counts are being conducted.
14. Describe procedures to be followed when cage panic alarm is activated. These procedures are to include a monthly activation test.

Logs (11 CSR 45-7.070)

15. An activity log must:
 - a. be continuously maintained by surveillance personnel;
 - b. indicate each shift change of personnel;
 - c. be chronological;
 - d. contain, at a minimum:
 - (1) the date and time of each entry;
 - (2) the identity of the employee making the entry;
 - (3) a summary of the activity recorded;
 - (4) detail whether the activity was monitored; and
 - (5) detail the disposition of the tape, if recorded and removed from rotation;
 - e. include entries for:
 - (1) the notification of any maintenance or repair of any gaming device or money handling equipment;
 - (2) live table drop box exchanges;
 - (3) any detention or questioning of patrons or employees by the security department, including the identity of:
 - (a) the patrons or employees; and
 - (b) the security department personnel involved;
 - (4) the beginning, end, and any interruptions of all required drop and count processes (including emergency drops);

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION M - SURVEILLANCE
(11 CSR 45-7)

- (5) any observed procedural or internal control violations;
 - (6) any observed criminal activity;
 - (7) any surveillance conducted on anyone or any activity that appears:
 - (a) abnormal, irregular, illegal or an emergency; or
 - (b) appears to violate the rules of the commission;
 - (8) any surveillance conducted at the request of:
 - (a) a riverboat licensee;
 - (b) an employee of the riverboat licensee;
 - (c) a commission employee; or
 - (d) a commission agent; and
 - (9) any other notations deemed necessary by surveillance room personnel or the commission to ensure compliance with the statute and regulations; and
 - f. be retained for at least one (1) year.
16. An incident report must:
- a. Be made by the person responsible for monitoring the activity;
 - b. contain details of any incident observed that involved abnormal or criminal activity;
 - c. have a copy provided to a commission agent; and
 - d. be retained a minimum of one (1) year.
17. A visitor's log must:
- a. Include the signature of anyone other than surveillance room personnel on duty who access the surveillance room;
 - b. identify all visitors;
 - c. state the department or agency the visitor represents;
 - d. state the reason for access to the room;
 - e. provide the date and time of arrival and departure from the room; and
 - f. be retained a minimum of one (1) year.
18. All surveillance room tapes, logs, and reports must (11 CSR 45-7.080):
- a. Be retained in a manner to allow them to be easily retrieved by:
 - (1) Time;
 - (2) date;
 - (3) location of activity; and
 - (4) type of activity.
 - b. be furnished to a commission agent immediately upon demand.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION M - SURVEILLANCE
(11 CSR 45-7)

Chain of Evidence

19. Include the procedures for maintaining, copying and releasing any tapes which contain suspected illegal activities, violations of regulations, MICS, and internal controls. Ensure that the MGC boat supervisor/agent is notified immediately of the suspected illegal activity and of the tape's existence.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION N - SECURITY

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS

SECTION N - SECURITY

General

1. The Security Department shall not report to gaming personnel.
2. Licensees shall promptly report to the Commission any facts which the licensee has reasonable grounds to believe indicate a violation of law (other than minor traffic violations), minimum internal control standard requirements or commission rule committed by licensees, their employees or others, including, without limitation, the performance of licensed activities different from those permitted under their license. The MGC boat supervisor/agent shall also be immediately notified of all inquiries made by law enforcement officials and any inquiries made concerning the conduct of a licensee.
3. The MGC boat agent on duty shall be provided, on a daily basis, a summary log of all security incident reports generated.
4. The ICS shall contain detailed procedures for control over the following situations and activities, including who participates in each activity, their duties and responsibilities, forms completed and distribution thereof, signatory responsibilities, and all applicable controls:
 - a. Case number system/incident reports;
 - b. lost badges/temporary badges;
 - c. visitor/vendor badges;
 - d. use of metal detectors;
 - e. fund transfer control;
 - f. power failure/camera outage;
 - g. enforcement of gambling restrictions/21 years old;
 - h. firearms prohibition;
 - i. alcoholic beverage control/drunks, including eviction procedures concerning intoxicated patrons;
 - j. disorderly/disruptive patrons, including eviction procedures for disruptive/disorderly patrons;
 - k. trespass policy;
 - l. handling of emergencies;
 - m. eviction procedures, including procedures for handling violations of the \$500 loss limit;
 - n. card and dice cancelations; and
 - o. cage panic alarm activations.
5. Security personnel are not allowed to accept tips, gratuities or gifts of any kind.
6. Security personnel shall not conduct individual cash transactions or chip/token redemptions without approval of the MGC boat agent on duty.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION N - SECURITY

7. There will be no movement of currency, tokens, or chips without being accompanied by Security personnel, except EGD hopper fills, hand-paid jackpots less than \$1,200, transfers between table banks and main card room bank, and non-gaming transfers.
8. EMT's primary duties are to respond immediately to medical emergencies. (11 CSR 45-7.160)
9. Security personnel are prohibited from participating in any portion of the ticketing process.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

General

1. The terms "purchasing" and "contracting" shall include such items as leases, management contracts, and all other transactions requiring the commitment of company resources for the acquisition of goods or services.
2. The use of the term "owner" or "owners" shall include sole proprietors, partners, or shareholders who are required to file a "Form I" with the MGC.

Statement of Policy

3. A statement of policy regarding ethical standards and compliance with federal and state laws shall be included. Such statement shall delineate the limitation on purchasing and contracting personnel from accepting gifts or other forms of gratuities from suppliers of goods or services.

Normal Purchasing Transactions

4. The amount of a commitment that an individual or a group of employees, Class A licensees, or directors can approve shall indicate the total dollar commitment of the single transaction or a series of related transactions. The ICS shall include a description of procedures regarding the following:
 - a. Issuance of purchase requisitions and amounts that can be authorized by various positions or levels of personnel;
 - b. requirements for competitive bidding process, including the number of bids required;
 - c. procedures for issuing and approving blanket purchase orders;
 - d. procedures and approval regarding emergency purchases;
 - e. criteria for qualifying approved vendors of goods or services based on such factors as quality, service, and price;
 - f. documentation that goods or services acquired were obtained on the basis of "fair market value" considering the criteria in item e. above;
 - g. procedures and approval process for the acquisition of goods or services that are unique and not conducive to the normal competitive process;
 - h. procedures to ensure that vendor files contain all company required forms, documentation, and approvals; and
 - i. a prohibition against the purchase or lease of gaming equipment or supplies from other than a licensed supplier as defined in the Missouri Riverboat Gambling Act or MGC Rules and Regulations.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

Capital Expenditures

5. In addition to the normal purchasing requirements, the ICS shall include procedures for the approval of capital expenditures as required by 11 CSR 45-10.040.

Related Party Transactions

6. **Related Party** is defined as an individual or business entity having a pecuniary interest in a business entity which is not a publicly held company; a holder of more than five percent (5%) of the outstanding shares of a corporation that is a publicly held company; a key person of a business entity; an affiliate of a business entity; a relative of an individual having a pecuniary interest in a business entity that is not a publicly held company; a relative of a holder of more than five percent (5%) of the outstanding shares of a corporation that is a publicly held company; a relative of a key person of a business entity; a relative of an affiliate of a business entity; a trust for the benefit of or managed by a business entity or a key person thereof; or any other individual or business entity who is able to control or significantly influence the management or operating policies of a business entity.
7. **Relative** is defined as a member of the **Immediate Family**, as well as uncles, aunts, nephews, nieces, and first cousins, whether by whole or half blood, by marriage, adoption, or natural relationship, and dependents.
8. **Immediate Family** is defined as a spouse (other than a spouse who is legally separated from the individual under a decree of divorce or separate maintenance), parents, grandparents, siblings, children and grandchildren, whether by whole or half blood marriage, adoption, or natural relationship.
9. **Dependent** is defined as any individual who received over half of his or her support in a calendar year from any other individual.
10. The minimum internal control standards for disclosure and approval of related party contracts or transactions as described below do not apply to transactions that require a supplier's license under the Missouri Riverboat Gambling Act or MGC Rules and Regulations, or to the payment of dividends to shareholders or scheduled repayments of related party debt.
11. Related party transactions, either oral or written, shall meet the minimum internal control standards enumerated above. In addition, the ICS shall provide that:
 - a. Each related party transaction or series of related transactions reasonably anticipated to have a dollar value equal to or greater than the greater of \$500,000

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION O - PURCHASING AND CONTRACT ADMINISTRATION

- or 30% of net worth up to \$1,000,000 annually shall be subject to approval of the Board of Directors or Owners of the company;
- b. an annual report of related party contracts or transactions shall be prepared and submitted to the Board of Directors or Owners and the MGC, listing all related party transactions or group of like transactions occurring during the year. This report shall be due at the end of the third month following each calendar year; shall be formatted to group related party transactions by key person or entity; and shall contain the following information:
 - 1) name of the related party;
 - 2) amount of the transaction or payments under the contract;
 - 3) term of the contract;
 - 4) nature of the transaction; and
 - 5) determination of how the fair market value of the contract, goods, or services was ascertained.
 - c. a quarterly report to the Board of Directors or Owners and the MGC updating the information required in b.(1) through b.(5), above, for all new or renewed related party transactions entered into during the quarter. This report shall also indicate any terminations of related party transactions and is due by the end of the second month following the end of the quarter. The annual report will suffice for the fourth quarterly report; and
 - d. a written favorable fairness opinion from a reputable investment banking firm shall be provided for all related party contracts, transactions or series of transactions expected to exceed \$5,000,000, unless such fairness opinion is specifically exempted by the Director.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION P - \$500 BUY-IN LIMIT

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION P - \$500 BUY-IN LIMIT
(11 CSR 45-1.090(5)(H); -5.053(5); -6.040; & §313.805(3))

General

1. At the time patrons either purchase or are given complimentary excursion tickets, they shall receive a purchase authorization coupon (scrip/Automated Loss Limit Tracking “ALLTS” card). The scrip/ALLTS card must be presented with the correct currency/coins in conjunction with the purchase of chips or tokens.
2. If a manual system is used, the patron shall print their name on the scrip in the presence of the issuer in order to be valid. If not, it shall be confiscated. If an ALLTS system is used, the card shall be signed in the presence of the issuer in order to be valid. If a patron is discovered with an unsigned ALLTS card, the patron must produce valid government-issued photo identification that matches the ALLTS card.
3. The scrip shall be printed with boxes of denominations, of which the total of all boxes shall not exceed \$500 per excursion/session. The ALLTS card shall have a maximum buy-in of \$500 per excursion/session.
4. No patron shall:
 - a. be issued more than one scrip per excursion/session;
 - b. be allowed to purchase chips/tokens with another person’s scrip/ALLTS card;
 - c. be allowed to purchase chips/tokens for others using his/her own scrip/ALLTS card;
 - d. be allowed to sell chips/tokens to other patrons;
 - e. be allowed to give his/her scrip/ALLTS card to another patron; and
 - f. be allowed to purchase more than \$500 in chips/tokens per excursion.

Cashier's Cage - Chips/Tokens (Scrip)

5. The cashier shall examine the scrip to ensure that it is valid (correct date, excursion gambling boat’s name and excursion time) and that it contains the printed name of the patron. If the date and excursion time are incorrect, the currency shall be returned to the patron, and the scrip shall be seized.
6. The cashier shall ensure that the scrip has enough uncanceled denomination boxes which, when totaled, is at least equal to the amount of the proposed transaction.
7. If available boxes are less than the proposed buy-in, either the excess amount of currency shall be returned, or all of the currency and scrip shall be returned to the patron.
8. If the scrip is valid and there are sufficient available boxes, the cashier shall cancel the appropriate number of boxes with a permanent black marker and complete the transaction.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION P - \$500 BUY-IN LIMIT
(11 CSR 45-1.090(5)(H); -5.053(5); -6.040; & §313.805(3))

Cashier's Cage - Chips/Tokens (ALLTS)

9. The cashier shall inspect the card to ensure the patron's name has been properly signed thereon, and shall swipe the card to determine that it has been properly activated.
10. In the event a defective card is discovered on the gaming floor, Casino Services may issue a duplicate ALLTS card on the gaming floor at the patron's request and upon presentation of a valid government-issued photo identification.
11. The cashier shall ensure the ALLTS card indicates funds available in an amount that is at least equal to the amount of the proposed transaction.

Table Games - Chips Only (Scrip)

12. The dealer/boxperson shall examine the scrip to ensure that it is valid (correct date and excursion time) and that it contains the printed name of the patron. If the date, excursion gambling boat's name, or excursion time are incorrect, the currency shall be returned to the patron, and the scrip shall be seized.
13. The dealer/boxperson shall ensure that the scrip has enough uncanceled denomination boxes which, when totaled, are at least equal to the amount of the proposed transaction.
14. If available boxes are less than the proposed buy-in, either the excess amount of currency shall be returned, or all the currency and the scrip shall be returned to the patron.
15. If the scrip is valid and there are sufficient available boxes, the dealer/boxperson shall cancel the appropriate number of boxes with a permanent black marker and complete the transaction.

Table Games - Chips Only (ALLTS)

16. The dealer shall inspect the card to ensure the patron's name has been properly signed thereon and shall swipe the card to determine that it has been properly activated.
17. In the event a defective card is discovered on the gaming floor, Casino Services may issue a duplicate ALLTS card on the gaming floor at the patron's request and upon presentation of a valid government-issued photo identification.
18. The dealer shall ensure the ALLTS card indicates funds available in an amount that is at least equal to the amount of the proposed transaction.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION P - \$500 BUY-IN LIMIT
(11 CSR 45-1.090(5)(H); -5.053(5); -6.040; & §313.805(3))

Video/Slot Attendant - Tokens Only (Scrip)

19. The video/slot attendant shall examine the scrip to ensure that it is valid (correct date, excursion gambling boat name and excursion time) and that it contains the printed name of the patron. If the date and excursion time are incorrect, the currency shall be returned to the patron, and the scrip shall be seized.
20. The video/slot attendant shall ensure that the scrip has enough uncanceled denomination boxes which, when totaled, equal the amount of the proposed transaction.
21. If available boxes are less than the proposed buy-in, either the excess amount of currency shall be returned, or all of the currency and scrip shall be returned to the patron.
22. If the scrip is valid and there are sufficient available boxes, the video/slot attendant shall cancel the appropriate number of boxes with a permanent black marker and complete the transaction.
23. Video/Slot Attendants may exchange chips received from patrons for tokens, however, tokens shall not be exchanged for chips. The chips shall be exchanged by the video/slot attendant with the cage at least at the end of the shift.

Video/Slot Attendant - Tokens Only (ALLTS)

24. The video slot attendant shall inspect the card to ensure the patron's name has been properly signed thereon and shall swipe the card to determine that it has been properly activated.
25. In the event an inactive/defective, card is discovered on the gaming floor, Casino Services may issue a duplicate ALLTS card on the gaming floor at the patron's request and upon presentation of a valid government-issued photo identification.
26. The video slot attendant shall ensure the ALLTS card indicates funds available in an amount that is at least equal to the amount of the proposed transaction.

Coupons

27. For purposes of the \$500.00 buy in limit, when buy-in coupons are presented the scrip or automated loss limit tracking card shall only be reduced by the amount of cash the patron buys-in for.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION Q - DISASSOCIATED PERSONS

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION Q - DISASSOCIATED PERSONS
(11 CSR 45-17)

General

1. A Disassociated Person (DAP) is an individual who has identified themselves as a problem gambler and formally notified by a completed application on file with the Missouri Gaming Commission that they wish to be excluded from all Missouri riverboat gaming facilities.
2. A "List of Disassociated Persons" shall consist of those persons who have voluntarily complied with the provisions of 11 CSR 45-17.010 to 11 CSR 45-17.030.
3. Each licensee shall submit internal control procedures to MGC for approval for implementing the exclusion of patrons established as disassociated persons from riverboat gambling operations.

Procedures for Exclusion

4. The licensee, upon receipt of the list or an addition to the list, shall disseminate the list to those departments that have a responsibility to prevent or exclude DAPs from entering the gaming facility.
5. The Class A Licensee shall establish procedures to:
 - a. Remove DAPs from their mailing lists advertising their operation, such as marketing offers, slot club programs, coupon promotions, and other marketing promotions. This rule shall not be construed to prohibit mass mailings to "Resident";
 - b. remove DAPs from all VIP or club member programs;
 - c. deny check cashing privileges; and
 - d. identify DAPs at the following locations:
 - (1) Turnstiles; and
 - (2) Ticketing.

When using manual scrip, DAP identification procedures shall be implemented for those applying for players member cards.

6. The Class A Licensee shall establish procedure for the immediate notification of the Security Department and the MGC boat agent on duty when a DAP is identified on an excursion gambling boat.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION Q - DISASSOCIATED PERSONS
(11 CSR 45-17)

7. If a DAP is discovered in the gaming facility, an Incident Report shall be prepared recording:
 - a. The date and time of identification;
 - b. employee making identification;
 - c. DAP's full name, address, and social security number;
 - d. a description of the facts involving the discovery; and
 - e. a copy will be made of the DAP's photo identification and a surveillance photo will be taken at the time of the incident and included with the Incident Report.
8. A copy of the Incident Report shall be forwarded to the MGC boat agent on duty immediately.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION R - FORMS

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS

SECTION R - FORMS

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS

SECTION R - FORMS

General

1. The forms index is not an all-inclusive list of forms to be used by the Class A Licensee. The ICS shall include a copy of each form discussed in the Class A Licensee's ICS and indexed with a forms summary.
2. All information shall be recorded in ink or other permanent form. Corrections to information originally recorded may only be made in ink by lining out the error, entering the correct information, and obtaining the initials of the employee making the change and another employee who verifies the change, if a monetary or tax related transaction, as detailed in each section of the MICS.
3. All forms shall include the excursion gambling boat's name and title of the form.
4. Any forms that are not pre-numbered shall be maintained and controlled by the applicable department manager.
5. When a multi-part form is required, ensure that each part is distinguishable.

Signatures

6. All signatures shall include the employee's first initial, last name, and the last six digits of the MGC license number which shall be legible.

Control of Forms

7. Accounting shall be responsible for the receipt, control, and issuance of pre-numbered forms until the applicable operating department receives custody.

Numbering

8. All manual control forms shall be pre-numbered by the manufacturer.
9. All computerized forms shall be sequentially numbered by the computer system.

Manual Forms Dispensers

10. The accounting department shall be responsible for loading and unloading all locked manual forms dispensers. Security may also perform this; however, if they unload the dispenser, they must ensure that the forms are delivered directly to the accounting department.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION R - FORMS

11. In the event the manual forms dispenser jams, an employee from the accounting department or security department shall clear the jam and relock the manual forms dispenser.
12. The last copy is retained intact in the forms dispenser in a continuous, unbroken form.
13. Manual forms dispensers shall be used to control the following manual forms:
 - a. Table Fill Slips;
 - b. Table Credit Slips;
 - c. EGD Hand-paid Jackpot Payout Form; and
 - d. EGD Hopper Fill Slip.

Voiding Forms

14. In the event a forms has to be voided, the original and all copies shall be marked “void” and accompanied by the signature of the employee voiding the form and an employee verifying the void, with a brief explanation of why it was voided.

Forms Description

15. The following represents the minimum standard information required for the forms discussed herein.
 - a. Cards/Dice Inventory Ledgers
 - 1) date of shipment;
 - 2) number of sets/decks received/issued;
 - 3) balance of inventory on hand; and
 - 4) required signatures/initials.
 - b. Cards and Dice Pick-up and Cancellation Log
 - 1) date;
 - 2) sets and decks picked-up, canceled, and/or destroyed; and
 - 3) required signatures.
 - c. Cashier Count Sheet
 - 1) date, time and shift;
 - 2) location of bank;
 - 3) amount of each type and denomination of funds, including paperwork and vouchers, comprising the total bank;
 - 4) actual count total (closing inventory);
 - 5) accountability total;
 - 6) amount of overages or shortages; and
 - 7) required signatures.
 - d. Casino/Cage Multiple Transaction Logs

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS

SECTION R - FORMS

- 1) Location - Casino cage/bank where cash transaction(s) occurred.
 - 2) Date - Date of the multiple transaction log. The log will cover the entire gaming day.
 - 3) Patron Name - Patron's full name if known or provided by the patron. If patron refuses to provide his/her name, include additional description to help identify person.
 - 4) Patron Description - If patron's name is unknown, complete description of the patron, including sex, nationality, weight, height, hair color, and any other distinguishing features.
 - 5) Amount - Total cash transaction amount.
 - 6) amount in \$100 bills or Higher - Amount of the transaction that was in \$100 bills or higher.
 - 7) Transaction Type - Transaction types for casino cages are as follows:
 - a) Cash Out - Cashing personal checks, travelers checks, credit card advance checks, etc.;
 - b) Chip Redemption - Redeeming gaming chips for cash. Include gaming location in comments column;
 - c) Deposit In - Safekeeping deposit;
 - d) Deposit Out - Withdrawing a safekeeping deposit; and
 - e) Other - Any other cash transaction payment of EGD jackpots, and exchanges of currency for currency.
 - 8) Time - Time of the transaction including AM/PM.
 - 9) Employee's Signature and I.D. Number - Employee handling the transaction must sign the appropriate log entry and include their employee identification number.
 - 10) Comments - Additional information useful in identifying the patron or explaining the transaction.
 - 11) Supervisor's Signature - At the end of each shift the supervisor must sign the log. Signature acknowledges the following items:
 - a) the supervisor has reviewed the log and to the best of his/her knowledge, all cash transactions of \$500 or more in excess of \$3,000 have been properly recorded; and
 - b) Currency Transaction Reports have been properly completed for all single cash transactions and series of multiple cash transactions in excess of \$10,000.
 - 12) Page ____ of ____ - Page number and total pages of the log for the gaming day.
- e. Chip Inventory Ledger
- 1) date of receipt, issuance and destruction;
 - 2) number of each denomination of chips received, issued, or destroyed;
 - 3) dollar amount of each denomination of value chips received, issued, or destroyed;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION R - FORMS

- 4) number and description of non-value chips received, issued, or destroyed;
- 5) required signatures; and
- 6) identification of primary chips held in reserve with the word "reserve."
- f. Customer Deposit/Withdrawal
 - 1) preprinted number on all copies;
 - 2) patron's name and signature;
 - 3) date of deposit/withdrawals;
 - 4) amount and denomination of deposit/withdrawals (alpha and numeric);
 - 5) type of deposit/withdrawal; and
 - 6) required signatures.
- g. Daily Passenger Report
 - 1) date;
 - 2) cruise times;
 - 3) passenger count for each cruise:
 - a) paid passengers;
 - b) comped passengers;
 - c) number of passengers staying over as complimentary;
 - d) count of tickets; and
 - e) turnstile readings.
 - 4) total passengers;
 - 5) tax per passenger;
 - 6) total admission tax for the day; and
 - 7) required signatures.
- h. Tips and Gratuity Deposit
 - 1) date;
 - 2) amount of chips/tokens by denomination;
 - 3) total amount of all denominations; and
 - 4) required signatures.
- i. EGD Control Log
 - 1) manufacturer's serial number;
 - 2) EGD number;
 - 3) MGC number;
 - 4) location from and where the EGD is being moved;
 - 5) date and time; and
 - 6) required signatures.
- j. EGD Department Progressive Meter Correction
 - 1) date, time and shift;
 - 2) EGD number, location and denomination;
 - 3) description of the correction or malfunction;
 - 4) description of action taken including meter readings; and
 - 5) required signatures.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION R - FORMS

- k. EGD Drop/Win Report
 - 1) gaming date;
 - 2) amount weighed by denomination and totaled;
 - 3) amount wrapped by denomination and totaled;
 - 4) difference by denomination (dollar value);
 - 5) difference by denomination (percentage variance);
 - 6) total jackpot payouts;
 - 7) total hopper fills;
 - 8) total foreign tokens;
 - 9) total drop by denomination;
 - 10) total drop all denominations;
 - 11) net win (loss) by denomination and total; and
 - 12) required signatures.
- l. EGD Entry Access Log
 - 1) EGD number and location;
 - 2) date, time and shift;
 - 3) reason for entry; and
 - 4) required signatures.
- m. EGD Hand-Paid Jackpot Form
 - 1) date, shift and time;
 - 2) EGD number, location and denomination;
 - 3) amount of jackpot (in alpha and numeric);
 - 4) reel symbols and number of tokens played; and
 - 5) required signatures.
- n. EGD Hopper Fill Slip
 - 1) date, shift and time;
 - 2) EGD number, location and denomination;
 - 3) amount of hopper fill (in alpha and numeric); and
 - 4) required signatures.
- o. Even Exchange Slip
 - 1) date, time, shift and locations (to and from);
 - 2) amounts to be exchanged by type;
 - 3) amounts to be changed for;
 - 4) required signatures; and
 - 5) total exchanged.
- p. Hopper Reserve Compartment Log
 - 1) date and time;
 - 2) EGD number and location;
 - 3) reason for entry; and
 - 4) required signatures.
- q. Ingress/Egress Logs (Count, Surveillance Rooms and Cages)
 - 1) date;
 - 2) printed name;
 - 3) time in and out;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION R - FORMS

- 4) reason for entry; and
 - 5) required signatures.
- r. Main Bank/Vault Accountability
 - 1) date and shift;
 - 2) opening balance;
 - 3) amount of each type of accountability transactions;
 - 4) detail of the total main bank/vault inventory (currency, coin, tokens, chips, and miscellaneous);
 - 5) total main bank/vault inventory;
 - 6) overages and shortages;
 - 7) closing balance; and
 - 8) required signatures.
- s. Master Gaming Report
 - 1) gaming date and shift;
 - 2) game and table number;
 - 3) table opener;
 - 4) total fill slips;
 - 5) total credit slips;
 - 6) table closer;
 - 7) total drop per table;
 - 8) overall totals by game;
 - 9) total win/loss; and
 - 10) required signatures.
- t. Passenger Count Form
 - 1) date;
 - 2) cruise times;
 - 3) beginning and ending entrance meter readings;
 - 4) beginning and ending exit meter readings;
 - 5) time the meter readings were taken;
 - 6) back to back passenger count;
 - 7) total passenger count from meter readings;
 - 8) total ticket count; and
 - 9) required signatures.
- u. R.A.M. Clearing Slip
 - 1) date, time and shift;
 - 2) EGD number, location and tokens played;
 - 3) current reel positions/video display;
 - 4) previous two reel positions/video display;
 - 5) actual meter readings;
 - 6) progressive jackpot display, if linked; and
 - 7) required signatures.
- v. Returned Check Log

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
SECTION R - FORMS

- 1) original date of the check;
 - 2) name and address of the drawer of the check;
 - 3) check number;
 - 4) amount of check;
 - 5) reason returned;
 - 6) type of check; and
 - 7) required signatures.
- w. Sensitive Key Log
- 1) date;
 - 2) time of key sign-out;
 - 3) key number and purpose;
 - 4) signature of requester;
 - 5) signature of issuer;
 - 6) time of key sign-in;
 - 7) returned by signature; and
 - 8) received by signature.
- x. Signature Authorization List
- 1) hire date;
 - 2) employee name;
 - 3) department;
 - 4) position;
 - 5) MGC license number;
 - 6) exemplar initials; and
 - 7) exemplar signature (minimum of first initial and last name).
- y. Surveillance Incident Report
- 1) date and incident report number;
 - 2) time and location of incident;
 - 3) names and addresses of witnesses and subjects involved in the incident, if known;
 - 4) detail narrative of incident;
 - 5) identification of video tape covering the incident;
 - 6) final disposition of the incident; and
 - 7) required signatures.
- z. Surveillance Shift Log
- 1) date;
 - 2) time of and duration, name, location, etc. of important or unusual observations;
 - 3) items such as, but not limited to, equipment malfunction, completed tapes, still photograph requests, etc.; and
 - 4) required signatures.
- aa. Surveillance Tape Release Log
- 1) tape number;
 - 2) date and time of release;

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

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- 3) printed name, department/agency;
- 4) whether the tape is a duplicate or original;
- 5) authorized by;
- 6) issued by and to; and
- 7) required signatures.
- bb. Surveillance Tape Retention Log
 - 1) date and time;
 - 2) tape number;
 - 3) description, activity recorded, recording mode, etc.; and
 - 4) required signatures.
- cc. Table Credit Slip
 - 1) date, shift, pit, game/table number and time;
 - 2) amount of each denomination of chips to be credited;
 - 3) total amount of all denomination to be credited; and
 - 4) required signatures.
- dd. Table Fill Slip
 - 1) date, shift, pit, game/table number and time;
 - 2) amount of each denomination of chips to be distributed;
 - 3) total amount of all denomination to be distributed; and
 - 4) required signatures.
- ee. Table Inventory Slip
 - 1) date and shift;
 - 2) game and table number;
 - 3) total value of each denomination of chips remaining at the table;
 - 4) total value of all denominations; and
 - 5) required signatures.
- ff. Table Soft Count Slip/Currency Counter Machine Tape
 - 1) date;
 - 2) table game and number;
 - 3) box contents by denomination;
 - 4) total of all denominations; and
 - 5) required signatures.
- gg. Token Inventory Ledger
 - 1) date of receipt, count, issuance and destruction;
 - 2) total number by denomination and dollar value received, issued or destroyed;
 - 3) total of all denomination received, issued, or destroyed; and
 - 4) required signatures.
- hh. Weigh Scale Calibration Module Access Log
 - 1) date and time;
 - 2) reason for access; and
 - 3) required signatures.
- ii. Weigh Scale Tape

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.

MINIMUM INTERNAL CONTROL STANDARDS
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- 1) date and time;
- 2) EGD number and denomination;
- 3) weigh value per bucket;
- 4) total by denomination;
- 5) total all denominations; and
- 6) required signatures.

jj. Wide Area Progressive Secondary Jackpot Slip

- 1) date, shift and time;
- 2) EGD number, location and denomination;
- 3) amount of jackpot (in alpha and numeric);
- 4) reel symbols and number of tokens played;
- 5) required signatures; and
- 6) game type.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth.